S-2-60-1-U

EIGHTY-SEVENTH

ANNUAL REPORT

STATE OF IDAHO

DEPARTMENT OF INSURANCE

For the Year Ended June 30, 1988

ANTHONY J. FAGIANO
Director of Insurance

State of Idaho
DEPARTMENT OF INSURANCE

CECIL D ANDRUS
Governor

500 South 10th Street
Boise, Idaho 83720
Phone (208)334-2250

ANTHONY J FAGIANO
Director

December 15, 1988

Honorable Cecil D. Andrus
Governor, State of Idaho
Statehouse
Boise, ID 83720

My Dear Governor:

As Director of the Department of Insurance, State of Idaho, I am pleased to submit to you the Eighty-Seventh Annual Report of the Department of Insurance, State of Idaho, for the fiscal year July 1, 1987 to June 30, 1988, as required by Section 41-216, Idaho Code.

The statistics in this report are compiled from the December 31, 1987 Annual Statements filed with this Department by insurance companies licensed in Idaho.

Respectfully submitted,

DEPARTMENT OF INSURANCE
STATE OF IDAHO

Anthony J. Fagiano
Director

AJF:ck
Enclosure

DEPARTMENT OF INSURANCE
DIRECTORS

DIRECTOR	TERM OF OFFICE
Lucius C. Rice	1900
P. M. Davis	1901-1902
John H. Myer	1903-1904
Edward L. Ligget	1904-1907
C. D. Goaslind	1906-1907
I. C. Hattabaugh	1911
E. F. Van Valkenburg	1912-1913
Geo. F. Steele	1914-1916
W. R. Hyatt	1917-1918
Howard J. Brace	1919-1922
D. C. Neifert	1923-1929
W. H. Bakes	1930-1937
T. M. Walrath	1938-1940
Joel Jenifer	1941-1942
Edward B. McMonigle	1943-1947
James Hubbard	1948-1950
Leo O'Connell	1951-1966
John R. Blaine	1967-1971
Robert Hay	1972-1973
Monroe C. Gollaher	1974-1979
Trent M. Woods	1980-1983
Wayne L. Soward	1984-1986
Anthony J. Fagiano	1987-Present

MESSAGE FROM THE DIRECTOR

I am pleased to present the Eighty-Seventh Annual Report of the Idaho Department of Insurance.

Over the years, the Idaho Legislature has granted the Director statutory authority to oversee nearly every aspect of the insurance business. Insurance has emerged as a diversified, complex, multi-national industry and a key component of the burgeoning financial services industry. The Department, charged by statute with primary responsibility for ensuring that a sound insurance market exists for both the protection of consumers and the maintenance of the financial stability of insurers, is required to closely scrutinize new products and new delivery systems appearing in the market with increasing frequency.

As the 1990's approach, the challenge to the Department, measured against the backdrop of an increasingly sophisticated industry, is to upgrade and augment regulatory abilities primarily through the use of modern management information systems, improved service delivery, and a continued search for talented and expert staff. The Department of Insurance is meeting this challenge.

The significant achievements in our administrative, regulatory and investigatory functions during Fiscal Year 1988 illustrate a maximum utilization of available resources by the Department. The following report will outline the important strides that the Department made in Fiscal Year 1988.

Anthony J. Fagiano
Director

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EEO POLICY STATEMENT

The Department of Insurance is committed to equal employment opportunity. The Department has an annual affirmative action plan. This plan will be monitored by the Administrator, Division of Administration to insure that: (a) all qualified applicants in the prescribed area of recruitment have an equal opportunity to compete for jobs; (b) certifiable applicants on registers receive an equal opportunity for selection; (c) employment practices are job related.

The Idaho Department of Insurance has established an Affirmative Action Plan with respect to equal employment opportunity. The Department's Affirmative Action Plan is prepared in conformity with the Equal Employment Opportunity Commissioner's Guidelines on Affirmative Action (29 CFR, Part 1608, effective January 11, 1979). This Affirmative Action Plan is designed to provide guidance to management with respect to the agency's commitment to full implementation of the EEO/Affirmative Action policy. It is the policy of the Department of Insurance to:

Continue to provide equal employment opportunity to all qualified persons, and to continue to recruit, hire, train, promote, evaluate, and compensate persons in all jobs without regard to race, color, religion, sex, national origin, age, handicapping condition or veteran status.

Identify and analyze all areas of its employment process so as to further the principles of equal employment opportunity. Employment decision in all areas will be made on the basis of furthering the objective of equal employment.

Administer personnel actions affecting employees in areas such as compensation, benefits, transfers, layoffs, returns and layoffs, and training without regard to race, color, religion, sex, national origin, age, handicap or veteran status. The agency will review personnel actions and will collect data on a continuing basis for the purpose of monitoring such actions.

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CECIL D. ANDRUS
Governor

State of Idaho
DEPARTMENT OF INSURANCE
500 South 10th Street
Boise, Idaho 83720
Phone (208) 334-2250

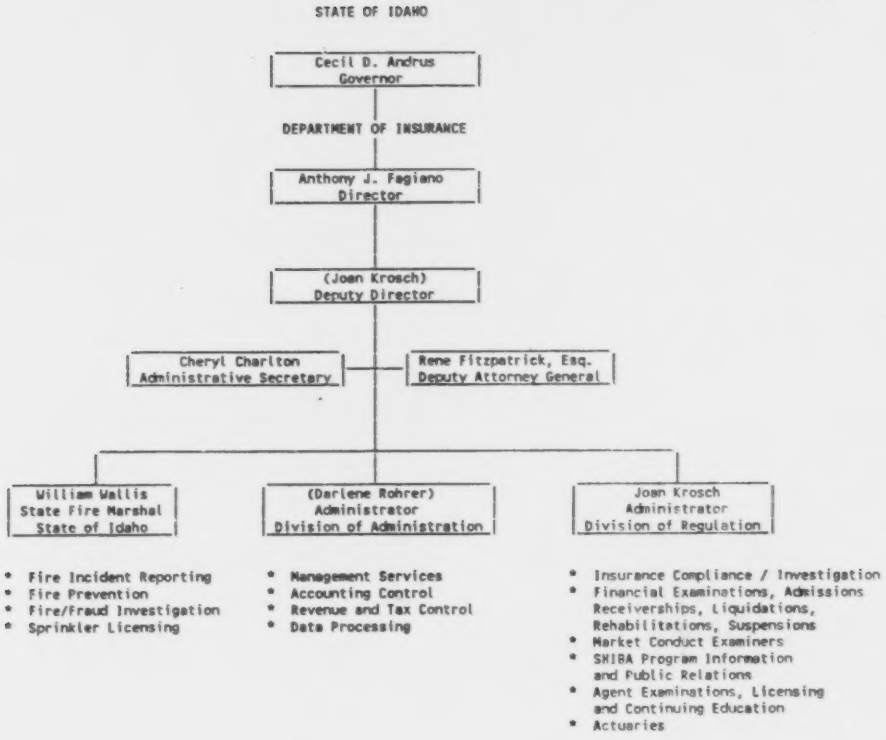
ANTHONY J. FAGIANO
Director

ORGANIZATIONAL CHART

June 30, 1988

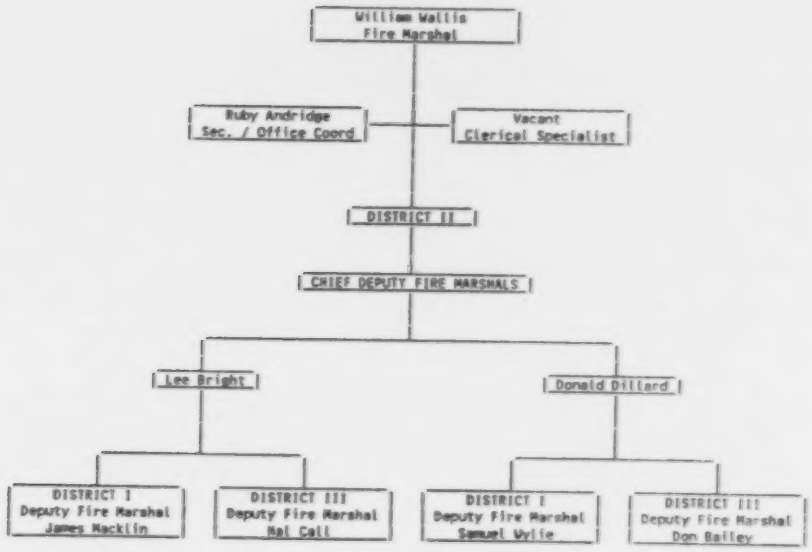
( ) Indicates a dual function.

,IC Indicates an independent contractor, rather than a regular employee


STATE OF IDAHO
Cecil D. Andrus
Governor
DEPARTMENT OF INSURANCE
Anthony J. Fagiano
Director
(Joan Krosch)
Deputy Director
Cheryl Charlton
Administrative Secretary
Rene Fitzpatrick, Esq.
Deputy Attorney General
William Wallis
State Fire Marshal
State of Idaho
(Darlene Rohrer)
Administrator
Division of Administration
Joan Krosch
Administrator
Division of Regulation
• Fire Incident Reporting
• Fire Prevention
• Fire/Fraud Investigation
• Sprinkler Licensing
• Management Services
• Accounting Control
• Revenue and Tax Control
• Data Processing
• Insurance Compliance / Investigation
• Financial Examinations, Admissions Receiverships, Liquidations, Rehabilitations, Suspensions
• Market Conduct Examiners
• SHIBA Program Information and Public Relations
• Agent Examinations, Licensing and Continuing Education
• Actuaries

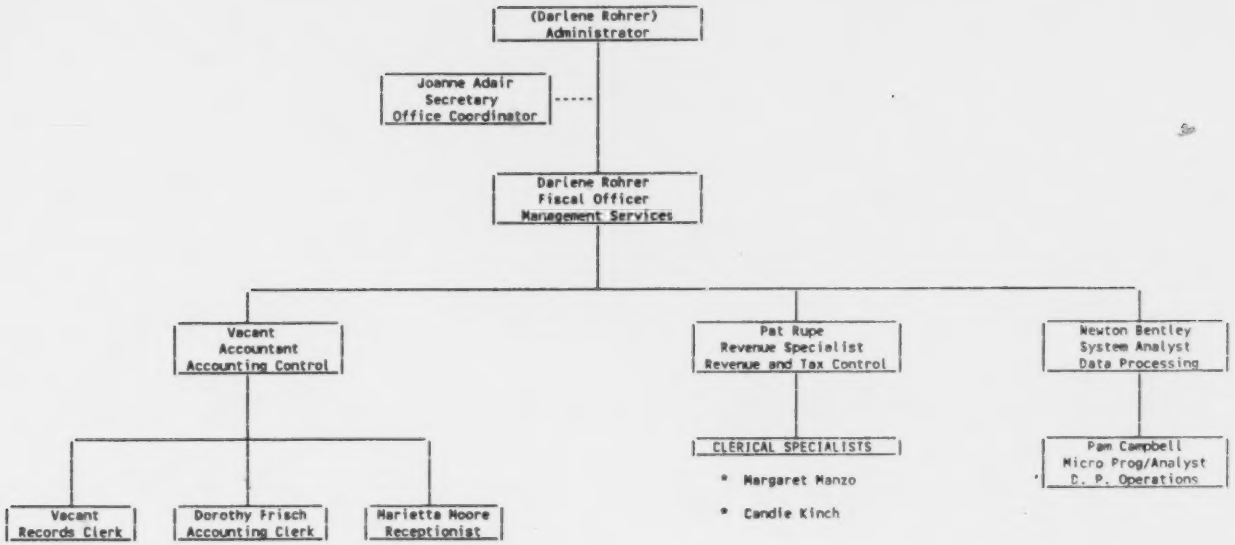
STATE OF IDAHO
DEPARTMENT OF INSURANCE

STATE FIRE MARSHAL'S OFFICE



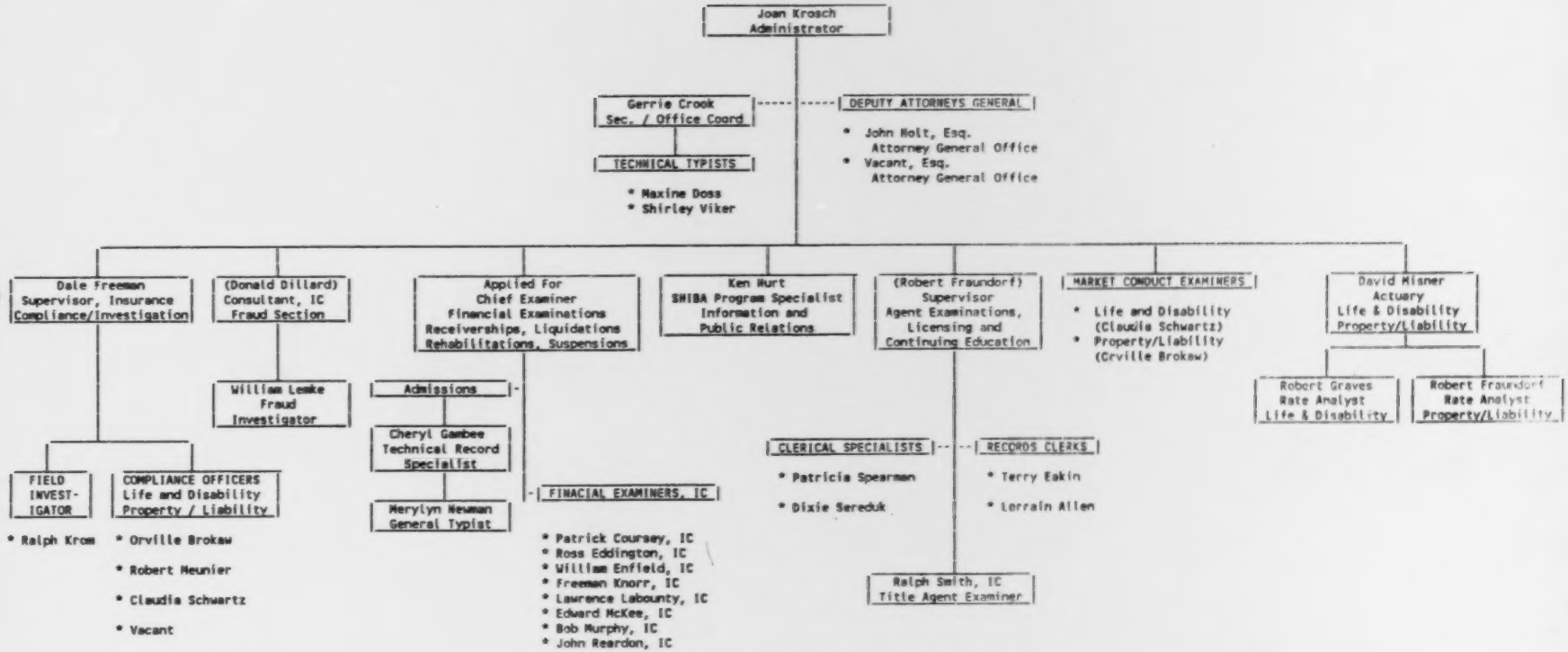
STATE OF IDAHO
DEPARTMENT OF INSURANCE

DIVISION OF ADMINISTRATION



STATE OF IDAHO
DEPARTMENT OF INSURANCE

DIVISION OF REGULATION



SUMMARY OF INSURANCE-RELATED LEGISLATION
ENACTED IN 1988

H410 (Effective July 1, 1988)
Establishes a limitation on the personal liability of county officials and when a county official will be held responsible for public moneys and property.

H409 (Effective July 1, 1988)
Extends provisions of the Insurance Code relating to attorney fees to hospital/professional service corporations.

H445 (Effective July 1, 1988)
Provides for $15,000.00 civil penalty for transacting insurance business without proper license.

H470 (Effective July 1, 1988)
Repeals existing law to eliminate the temporary joint underwriting association for medical malpractice insurance.

H472aaS (Effective July 1, 1988)
Provides for the amount of fee required for service of process under the Insurance Code to be set by rule and regulation and to establish a cap on the fee.

H502 (Effective July 1, 1988)
Clarifies law governing the provision of group health, accident, dental and life insurance coverages to active and retired employees of school districts.

H508aaS (Effective July 1, 1988)
Requires the provision of health care insurance to retired state employees.

H546 (Effective March 24, 1988)
Provides for statistical insurance data reporting dates.

H563 (Effective July 1, 1988)
Provides standards for long-term care insurance coverage.

H584 (Effective July 1, 1988)
Repeals and amends existing law to provide that appeals from the Director of the Department of Insurance shall be consistent with the Administrative Procedure Act.

H610 (Effective July 1, 1988)
Allows insurance companies to invest in the African Development Bank.

H616 (Effective July 1, 1988)
Provides a sliding tax rate on surplus lines of insurance based on the effective date of insurance coverage.

H644 (Effective July 1, 1988)
Provides a reciprocal exemption between the State of Idaho and other states from the resident insurance agent countersignature law.

H736 (Effective April 6, 1988)
Exempts credit life and disability insurance agents from the continuing educational requirements for licensing.

H777aa (Effective: Section 4 - January 1, 1987; remaining sections - January 1, 1988)
Changes the rate of the insurance premium tax.

S1393aa (Effective January 1, 1989)
Provides a State Retiree Medical Insurance Plan with tax exempt status for persons who retire under the state retirement system.

S1461 (Effective July 1, 1988)
Appropriates moneys for fiscal year 1989 to the Office of the Governor for the State Insurance Fund.

S1475 (Effective July 1, 1988)
Appropriates moneys for fiscal year 1989 to the Department of Insurance.

S1488 (Effective July 1, 1988)
Appropriates moneys for fiscal year 1989 to the Department of Administration for administration expenses of the Department and the various divisions of the Department with the exception of the Personnel Commission.

REGULATIONS PROMULGATED IN 1988

Regulation Number	Title
52	Statistical Reporting by Insurance Carriers
53	Continuing Education
55	Fire Safety Standards for Day Care

BULLETINS ISSUED IN FY88

Bulletin Number	Subject
87-1	Idaho Code Section 41-403A - Notice of Intent to Claim Reduced Premium Tax Rate
87-2	Eligible Surplus Lines Insurers - State of Idaho
87-3	Rescission of Bulletin No. 85-9 Escrow Audit - Rescinding of Percentage Sampling of Closed Escrow Files and Active Long Term Escrow Files for Title Agents
88-1	Medicare Supplement Insurance Policies for Persons Eligible for Medicare by Reasons Other Than Age
88-2	Violations of the Anti-Rebate and Anti-Illegal Inducement Provisions of the Insurance Code and Insurance Regulations
88-3	Recording and Reporting of Idaho and All Other Loss and Expense Experiences
88-4	New Continuing Education Requirements and Available Courses
88-5	Crop Hail Filings and Rates
88-6	Violations of the Anti-Rebate and Anti-Illegal Inducement Provisions of the Insurance Code and Insurance Regulations
88-7	Rescission of Bulletin No. 88-5 - Crop Hail Filings and Rates

SUMMARY OF ADMINISTRATIVE ACTIONS

July 1, 1987 through June 30, 1988

AGENTS

Findings by the director that an agent is unfit to be licensed due to past actions while licensed	3
Licenses Revoked	17
Actions against agents resulting in stipulation to administrative violations and/or administrative penalties	18 ($29,810 in administrative penalties)
Actions resulting in no administrative penalties; agent allowed to remain licensed	2
Insurance-related criminal actions referred to county prosecutor's office	2
Agents denied license	1
Appeals pending	3
Emergency suspensions	1
Administrative hearings held	1
Administrative actions pending	2

COMPANIES

Actions resulting in company stipulating to violation(s) and/or paying an administrative penalty	4 ($12,000 in administrative penalties, $30,000 in back premiums due)
Suspensions	17
Companies reinstated	2
Hearings held	1
Cease and Desist orders issued	3
Service contracts deemed insurance	1
Deposit complaints settled	35
Deposit complaint cases still pending	66

PREPAID LEGAL EXPENSE PLANS

Approved as not insurance	4
Approved as insurance	1
Disapproved	0
Pending	1

LITIGATION PENDING
June 30, 1988

Three appeals from Orders of the Director of the Department of Insurance revoking insurance agent licenses were pending in the Fourth District Court (Ada County) on June 30, 1988:

John Zollinger vs. The Director of the Department of Insurance, State of Idaho, Case No. 90476;

Gregory Platt Morris vs. The Director of the Department of Insurance, State of Idaho, Case No. 90955;

Duane Clinton Gibler vs. The Director of the Department of Insurance, State of Idaho, Case No. 91014.

Other cases pending in the Fourth District Court (Ada County) on June 30, 1988:

State of Idaho vs. Capital Insurance, Inc. et al., Case No. 80561.

Other actions pending in federal courts on June 30, 1988:

State of Idaho ex rel. Wayne Soward, Director of the Department of Insurance, State of Idaho, as Liquidator for Pacific Insurance Administrators, Inc. and Pacific Insurance Administrators Agency, Inc. v. United States of America and the Internal Revenue Service, No. 87-4075, D.C. No. CV 85-1501-HLR;

State of Idaho ex rel Wayne Soward vs. United States Internal Revenue Service, Case No. 84-1431.

Idaho Department of Insurance
GENERAL ACCOUNT
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30, 1988

Cash Balance, July 1, 1987		$ 0
Receipts:		
Insurance Assessment Taxes	$ 31,104,100	
Interest & Penalties	78,200	
Total Receipts		31,182,300
Total Cash Available		31,182,300
Disbursements:		
General Fund	$ 31,182,300	
Total Disbursements		31,182,300
Cash Balance, June 30, 1988		$ 0

Idaho Department of Insurance
INSURANCE ADMINISTRATIVE ACCOUNT
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30, 1988

Cash Balance, July 1, 1987		$ 1,366,600
Receipts:		
Licenses and Permits	$1,053,400	
Fees & Sales of Service	1,205,200	
Sale of Goods	6,700	
Miscellaneous Refunds	12,400	
Total Receipts		2,277,700
Total Cash Available		3,644,300
Disbursements:		
Personnel Costs	$ 931,200	
Capital Outlay	21,800	
Travel	26,800	
Professional Services	494,100	
Other Services	118,100	
Communications	71,300	
Materials and Supplies	32,400	
Rental	82,700	
Repairs and Maintenance	20,400	
Miscellaneous Operating Expense	900	
St Auditors Office Overhead Charge	16,200	
Total Disbursements		1,815,900
Cash Balance, June 30, 1988		$ 1,828,400

Idaho Department of Insurance
ARSON FIRE, FRAUD PREVENTION ACCOUNT
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30, 1988

Cash Balance, July 1, 1987		$ 818,300
Receipts:		
Insurance Assessment Taxes	$ 346,100	
Licenses and Permits	8,100	
Fees & Sales of Service	32,300	
Sale of Goods	100	
Interest & Penalties	0	
Federal Grant	1,700	
Miscellaneous Refunds	200	
Interest/State Treasurer's Office	42,500	
Total Receipts		431,000
Total Cash Available		1,249,300
Disbursements:		
Personnel Costs	$ 275,500	
Capital Outlay	20,700	
Travel	29,800	
Professional Services	23,900	
Other Services	8,400	
Communications	11,600	
Materials and Supplies	7,800	
Rental	14,600	
Repairs and Maintenance	4,100	
Miscellaneous Operating Expense	2,300	
St Auditors Office Overhead Charge	5,200	
Total Disbursements		403,900
Cash Balance, June 30, 1988		$ 845,400

Idaho Department of Insurance
SUSPENSE ACCOUNT
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30, 1988

Cash Balance, July 1, 1987		$ 0
Receipts:		
Taxes	$32,903,200	
Licenses and Permits	1,061,500	
Fees & Sales of Service	1,237,500	
Sale of Goods	6,800	
Interest & Penalties	78,200	
Miscellaneous Non-Revenue Receipts	102,600	
Interest/State Treasurer's Office.	42,500	
Total Receipts		35,432,300
Total Cash Available		35,432,300
Disbursements:		
Administrative Account	$ 2,277,700	
Arson Fire, Fraud Prevention Acct.	431,000	
General Fund Account	31,182,300	
PERSI Firemen's Retirement Account	1,954,600	
Premium Tax Refund Account	(501,600)	
Other Services Refunds	48,800	
Misc Operating Expenses Refunds	39,500	
Total Disbursements		35,432,300
Cash Balance, June 30, 1988		$ 0

Idaho Department of Insurance
PERSI FIREMEN'S RETIREMENT ACCOUNT
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30, 1988

Cash Balance, July 1, 1987		$ 0
Receipts:		
Insurance Assessment Taxes	$ 1,954,600	
Total Receipts		1,954,600
Total Cash Available		1,954,600
Disbursements:		
PERSI Firemen's Retirement Account	$ 1,954,600	
Total Disbursements		1,954,600
Cash Balance, June 30, 1988		$ 0

Idaho Department of Insurance
PREMIUM TAX REFUND ACCOUNT
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30, 1988

Cash Balance, July 1, 1987		$ 7,907,300
Receipts:		
Insurance Premium Taxes	$ (501,600)	
Total Receipts		(501,600)
Total Cash Available		7,405,700
Disbursements:		
Refunds of Premium Tax Overpayments	$ 3,327,100	
St Auditors Office Overhead Charge	38,600	
Total Disbursements		3,365,700
Cash Balance, June 30, 1988		$ 4,040,000

Idaho Department of Insurance
CAPITAL INSURANCE INC.
IN LIQUIDATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30, 1988

Cash Balance, July 1, 1987		$ 0
Receipts:		
Trust	$ 3,600	
Interest & Investment Redemptions.	100	
Total Receipts		3,700
Total Cash Available		3,700
Disbursements:		
Professional Services.	$ 200	
Other Services	0	
St Auditors Office Overhead Charge	0	
Total Disbursements		200
Cash Balance, June 30, 1988		$ 3,500

Idaho Department of Insurance
MIDLAND INSURANCE COMPANY
IN LIQUIDATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30, 1988

Cash Balance, July 1, 1987		$ 0
Receipts:		
Trust	$ 23,300	
Interest & Investment Redemptions.	400	
Total Receipts		23,700
Total Cash Available		23,700
Disbursements:		
Payment As Agent	$ 23,200	
St Auditors Office Overhead Charge	500	
Total Disbursements		23,700
Cash Balance, June 30, 1988		$ 0

Idaho Department of Insurance
MISSION AMERICA INSURANCE COMPANY
IN CONSERVATORSHIP
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30, 1988

Cash Balance, July 1, 1987		$ 0
Receipts:		
Trust	$ 1,412,200	
Interest & Investment Redemptions.	50,000	
Total Receipts		1,462,200
Total Cash Available		1,462,200
Disbursements:		
Professional Services.	$ 2,700	
Payment As Agent	56,000	
St Auditors Office Overhead Charge	10,100	
Total Disbursements		68,800
Cash Balance, June 30, 1988		$ 1,393,400

Idaho Department of Insurance
MISSION INSURANCE COMPANY
IN LIQUIDATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30, 1988

Cash Balance, July 1, 1987		$ 0
Receipts:		
Trust	$ 6,953,600	
Interest & Investment Redemptions.	5,878,800	
Total Receipts		12,832,400
Total Cash Available		12,832,400
Disbursements:		
Professional Services.	$ 22,200	
Other Services	200	
Materials and Supplies	0	
Payment As Agent	1,123,400	
St Auditors Office Overhead Charge	29,100	
Investment Purchases	9,620,900	
Total Disbursements		10,795,800
Cash Balance, June 30, 1988		$ 2,036,600

Idaho Department of Insurance
PACIFIC INSURANCE ADMINISTRATORS
IN LIQUIDATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30, 1988

Cash Balance, July 1, 1987		$ 0
Receipts:		
Trust	$ 33,400	
Interest & Investment Redemptions.	1,200	
Total Receipts		34,600
Total Cash Available		34,600
Disbursements:		
Professional Services.	$ 6,000	
Rental	500	
St Auditors Office Overhead Charge	700	
Total Disbursements		7,200
Cash Balance, June 30, 1988		$ 27,400

STATE FIRE MARSHAL

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STATE FIRE MARSHAL
NARRATIVE
1988

I am happy to report that what we set out to accomplish in 1982, when the office of the State Fire Marshal was created, is now a reality. There is much more that will need to be done in the future, but I believe we have reached a level that will require some evaluation and contemplation. Any future growth of the office will be predicated upon the fire problems we face and the social/political scene. Also we have to recognize that Idaho's fire problems have reached an acceptable level by most people's standards. This does not mean that fire service should not progress and keep pushing for those things that we know will make people's lives a little safer from fire.

Some things we should be striving for in the future are:

1. A statewide public fire education program that would reach all our citizens;
2. A required minimum standard fire training program for all firefighters;
3. A retirement program for volunteer firefighters;
4. An update of our requirements for certification of fire inspectors;
5. A certification program for arson investigators;
6. A licensing program for portable fire extinguisher re-chargers, fixed fire systems, and fire alarm installers;
7. An adoption of the Uniform Building Code statewide; and
8. Legislation to create a uniform fireworks law.

The residential fire problem continues to be an area that needs work. Obviously we cannot, and do not want to, inspect these occupancies for fire hazards on a mandatory basis. So there is only one option left for us, and that is through the public fire education process. This process should begin in the schools at the elementary level. This age group is the easiest to educate in developing good fire safety living habits for the rest of their lives. We cannot, however, forget the rest of the population. They too can be educated to do things safer. We must strive harder to see that every home has a working smoke detector. Notice I said a working detector. We are finding many that do not work any longer. We must develop maintenance programs to check these detectors. The best way to do this is with a voluntary home fire inspection program, and the only way home fire inspection programs will work is to do it in the evening. In the majority of families both mother and father work and are not home during daytime hours. Another item we should keep pursuing is the residential fire sprinkler system. This device is the best form of fire protection I have seen for a home. But the only way residential fire sprinklers are going to become a factor is if the fire services promote them within their respective communities. The promotions will have to include mandatory ordinances for new construction and incentive programs for retrofits. Incentives for retrofits could include low interest loans, lower insurance rates, grants, subsidies, lower taxes, etc.

We also have to keep in mind that along with more installations of fire protection equipment come more maintenance problems. Fire department personnel should be thinking more and more about maintenance of all installed fire equipment in their planning. Every year more sprinklers, fixed systems, portable fire extinguishers, standpipes, detectors, and other sophisticated fire alarm systems are being installed. In most cases this equipment is crucial to the survival of a building and perhaps its occupants if a fire occurs. The fire service must be the one to see that these things function as they are supposed to. I foresee the day, in the very near future, when fire departments will have a fleet of service vehicles manned with trained personnel to assure that the built-in fire appliances will work when called upon to do so. Planning should be taking place for this right now. A good place to start would be to inventory all systems in various protection areas.

I believe we have learned a great deal since we started this office. We have learned what causes most fires, and we have learned what types of occupancies and buildings are the most susceptible to fire. We have learned how to prevent most of these fires, and we have learned that built-in fire protection devices are a viable tool we must start using in more buildings, if we are to do better. We have the knowledge to do better, and we have the fire data to support what we are saying. What we need now is to take this knowledge into each of our communities and spread the word via educations, ordinances, and salesmanship. We are now at a crossroads. If we follow the traditional approach, we can expect to do no better than we are currently doing. We can and should take the next logical step and build a better delivery system for the future. If we are to succeed, future fire departments will have to include the prevention and engineering aspects of the fire delivery system as their number one priority. Let's start planning now.

Bill Wallis
State Fire Marshal

ARSON, FIRE AND FRAUD DIVISION

Operating Statistics

January 1 through December 31, 1987

Criminal Cases Assigned	
Arson	24
Fire	17
Fraud	24
Total	65
Criminal Complaints Issued	8
Fire Inspector Certificates Renewed	342
Fire Inspections	138
Fire Code Interpretations	360
Fire Losses Reported by Insurers	$26,128,307

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RISK RETENTION GROUPS
NARRATIVE
1987

In 1987, Idaho adopted the "Idaho Liability Risk Retention Act." The purpose of the act is to regulate the formation and operation of risk retention groups and purchasing groups in Idaho formed pursuant to the provisions of the federal liability risk retention act of 1986. A risk retention group is a corporation or other limited liability association whose primary purpose is the assuming and spreading of all, or any portion of liability exposure of its group members. A purchasing group is a group which has as one of its purposes the purchase of liability insurance on a group basis for its members.

As of October 1, 1988, there are 42 risk retention groups and 206 purchasing groups registered with the Department. There are currently no risk retention groups which are chartered in Idaho, or purchasing groups which are domiciled in Idaho.

Joan Krosch
Administrator of Regulations

COMPANY EXAMINATIONS AND ADMISSIONS

January 1, through December 31, 1987

Statistics	Number
Companies Examined	17
Title Agents Examined	22
Examination Reports Reviewed	510
Annual Statements Reviewed for License Renewal	1532
Premium Tax and Fee Statements Audited	1532
Annual Statements Audited	203
Companies Licensed or Listed	80
Company Name Changes	37
Companies Merged	7
Company Address Changes	212
Additions to Authorized Lines of Business	20
Deletions to Authorized Lines of Business	27
Limitations to License Removed	35
Companies Withdrawn	8
Companies Suspended	11
Companies Revoked or Unlisted	10
Companies Reinstated	1
Companies Placed in Rehabilitation	1

Examinations	
American Investors Life Insurance Co.	Topeka, Kansas
Associated Loggers Exchange	Boise, Idaho
Blue Cross of Idaho Health Service, Inc.	Boise, Idaho
Canyon County Farmers' Mutual Fire Insurance Co.	Caldwell, Idaho
Continental Life and Accident Co.	Boise, Idaho
Farm Bureau Mutual Insurance Co.	Pocatello, Idaho
Farmers Insurance Company of Idaho	Pocatello, Idaho
Gem State Mutual Life Insurance Co.	Pocatello, Idaho
Great Southern Life Insurance Co.	Houston, Texas
Idaho Counties Reciprocal Management Program	Boise, Idaho
Idaho Hospital Liability Insurance Trust	Boise, Idaho
State Insurance Fund	Boise, Idaho
Millers Casualty Insurance Co.	Fort Worth, Texas
Northwest Loggers Association	Lakewood, Colorado
Northwest Loggers Association Medical Benefits Trust	Lakewood, Colorado
Reserve Life Insurance Company	Dallas, Texas
Western Community Insurance Co.	Pocatello, Idaho

RECONCILIATION OF COMPANIES REGULATED

January 1 through December 31, 1987

	Admitted Companies	Surplus Lines Insurers	Totals
January 1, 1987	1,328	148	1,476
Licensed or Listed	63	17	80
Merged	(7)	0	(7)
Withdrawn	(8)	0	(8)
Revoked or Unlisted	0	(10)	(10)
Reinstated	0	1	1
Certificates of Authority Expired	0	0	0
December 31, 1987	1,376	156	1,532

CLASSIFICATION OF COMPANIES REGULATED

As of December 31, 1987

	Domestic	Foreign	Alien	Totals
Stock, Mutual & Reciprocal Companies				
Life & Health Cos	4	647	9	660
Property & Casualty Cos	10	608	1	619
Title Companies	1	11	0	12
Mortgage Guaranty Cos	0	19	0	19
Subtotals	15	1,285	10	1,310
HMO's	1	2	0	3
Fraternal Benefit Societies	0	14	0	14
County Mutual Fire Cos	5	0	0	5
Fraternal Fire Cos	0	0	0	0
Hospital & Professional Service Organizations	4	0	0	4
Hospital Trusts	1	0	0	1
Motor Clubs	2	15	0	17
Rating & Advisory Organizations	2	20	0	22
Total Admitted Cos.	30	1,336	10	1,376
Surplus Lines Insurers	0	84	72	156
Total Companies Regulated	30	1,420	82	1,532

COMPANIES IN SUSPENSION

As of December 31, 1987

Name	Home Office	Type of Company	Effective Date of Suspension in Idaho
Allied Fidelity Insurance Co. In liquidation in Indiana	Carmel, IN	PC	March 19, 1986
American Druggists' Insurance Co. In liquidation in Ohio	Cincinnati, OH	PC	March 13, 1986
American Fidelity Fire Insurance Co. In liquidation in New York	Woodbury, NY	PC	October 18, 1985
Aspen Indemnity Corporation In liquidation in Colorado	Denver, CO	PC	September 4, 1984
California Life Insurance Co. In liquidation in California	Los Angeles, CA	LD	May 23, 1986
Carriers Insurance Co. In liquidation in Iowa	Des Moines, IA	PC	January 3, 1986
Centaur Insurance Co. Under rehabilitation in Illinois	Chicago, IL	PC	October 19, 1987
Cherokee Insurance Co. Under rehabilitation in Tennessee	Nashville, TN	PC	July 26, 1984 (Extended)
Colony Charter Life Ins. Co. In liquidation in California	Los Angeles, CA	LD	October 9, 1987
Commercial Standard Insurance Co. In liquidation in Texas	Fort Worth, TX	PC	February 5, 1985
Compass Insurance Company Deficiency in financial status	New York, NY	PC	March 26, 1985
Constellation Reinsurance Co. In liquidation in New York	New York, NY	PC	July 2, 1986
Dominion Insurance Co. of America In liquidation in New York	New York, NY	PC	April 2, 1987
Early American Insurance Co. In liquidation in Alabama	Montgomery, AL	PC	December 28, 1984
Eastern Indemnity Co. of Maryland In liquidation in Maryland	Rockville, MD	PC	December 31, 1984 (Extended)
Enterprise Insurance Co. In liquidation in California	Los Angeles, CA	PC	December 17, 1985

Excalibur Insurance Co. In liquidation in Texas	Minneapolis, MN	PC	September 4, 1984
Farm & Ranch Life Insurance Co. In liquidation in Kansas	Topeka, KS	LD	October 19, 1987
Glacier General Assurance Co. In liquidation in Montana	Missoula, MT	PC	March 11, 1985
Great Global Assurance Co. In liquidation in Arizona	Scottsdale, AZ	PC	October 21, 1985
Heritage Insurance Co. of America In liquidation in Illinois	Lincolnwood, IL	PC	October 10, 1985
Ideal Mutual Insurance Co. In liquidation in New York	New York, NY	PC	January 4, 1985 (Extended)
Independent Liberty Life Ins. Co. In liquidation in Michigan	Grand Rapids, MI	LD	May 17, 1982 (Extended)
Integrity Insurance Co. In liquidation in New Jersey	Paramus, NJ	PC	April 2, 1987
Iowa National Mutual Insurance Co. In liquidation in Iowa	Cedar Rapids, IA	PC	October 7, 1985
Keystone Life Insurance Co. In liquidation in Texas	Dallas, TX	LD	November 11, 1987
Life Insurance Company of America In liquidation in Washington	Bellevue, WA	L	October 9, 1987
Life of Montana Insurance Co. In liquidation in Montana	Bozeman, MT	LD	October 29, 1984
Midland Insurance Co. In liquidation in New York	New York, NY	PC	April 3, 1986
Mission American Insurance Co. Under rehabilitation in California	Los Angeles, CA	PC	February 6, 1987
Mission Insurance Co. In liquidation in California	Los Angeles, CA	PC	November 4, 1985
Mission National Insurance Co. In liquidation in California	Los Angeles, CA	PC	December 17, 1985
Mission Reinsurance Corp In liquidation in California	Los Angeles, CA	PC	December 17, 1985
National Investors Life Ins. Company In liquidation in Arkansas	Little Rock, AR	LD	October 9, 1987
NEM Reinsurance Corp. (Formerly Federated Reinsurance Co.) Deficiency in financial status	New York, NY	PC	April 2, 1987

Pacific Marine Insurance Co. Under Rehabilitation in Washington	Seattle, WA	PC	October 9, 1987
Pacific Marine Insurance Co. of Alaska Under Rehabilitation in Alaska	Anchorage, AK	PC	October 19, 1987
Piedmont American Life Insurance Co. Deficiency in financial status	Wilmington, DE	LD	December 19, 1982
Professional Mutual Insurance Co. In liquidation in Missouri	Kansas City, MO	PC	March 19, 1986
Protective National Insurance of Omaha Under Rehabilitation in Nebraska	Omaha, NE	PC	December 16, 1985 (Extended)
S & H Insurance Co. In Liquidation in California	San Diego, CA	PC	February 19, 1985 (Extended)
S & H Life Insurance Co. In liquidation in Indiana	Indianapolis, IN	LD	July 13, 1984 (Extended)
TMIC Insurance Co., Inc. Under rehabilitation in California	Los Angeles, CA	PC	March 29, 1986
Transit Casualty Co. In liquidation in Missouri	Earth City, MO	PC	December 5, 1986
Union Indemnity Insurance Co. of NY In liquidation in New York	New York, NY	PC	April 17, 1985
Universal Reinsurance Corp Deficiency in financial status	Milford, NJ	PC	June 7, 1985
University Life Insurance Co. of America In liquidation in Indiana	Indianapolis, IN	LD	November 20, 1987
Wisconsin Mortgage Assurance Corp. In liquidation in Wisconsin	Milwaukee, WI	MG	October 22, 1987
WMBIC Indemnity Corporation In liquidation in New York	New York, NY	PC	March 31, 1986

COMPANIES WITHDRAWN

January 1 through December 31, 1987

Name	Home Office	Type of Company	Effective Date
Consolidated Insurance Co.	Indianapolis, IN	PC	April 27, 1987
Guaranty Income Life Insurance Co.	Baton Rouge, LA	LD	April 1, 1987
Indiana Insurance Co.	Indianapolis, IN	LD	April 27, 1987
Jefferson Standard Life Ins. Co.	Greensboro, NC	LD	December 31, 1987
North-West Insurance Company	Portland, OR	PC	March 5, 1987
SwissRe Life Insurance Co.	New York, NY	LD	December 29, 1987
Title Insurance Rating Bureau	Boise, ID	Advisory	February 4, 1985
Trinity Universal Insurance Company	Dallas , TX	PC	June 10, 1987

SURPLUS LINES COMPANIES REMOVED FROM WHITE LIST

Name	Home Office	Type of Company	Effective Date
A.A. Mutual International Insurance Co.	London, England	SL	February 12, 1987
British Law Insurance Company, Ltd.	London, England	SL	February 12, 1987
Crusader Insurance, PLC	London, England	SL	March 5, 1987
Generali Assicurazioni Generali, S.P.A.	Rome, Italy	SL	April 23, 1987
Guardian Royal Exchange Assurance, Plc.	London, England	SL	March 5, 1987
Guildhall Insurance Company, Ltd.	London, England	SL	April 27, 1987
Planet Assurance Co., Ltd.	London, England	SL	April 23, 1987
Progressive American Insurance Co.	Tampa, Florida	SL	April 23, 1987
Safety Mutual Casualty Co.	St. Louis, Missouri	SL	September 15, 1987
Simcoe & Erie General Insurance Co.	Ontario, Canada	SL	April 23, 1987

COMPANIES REINSTATED

January 1 through December 31, 1987

Generali Assicurazioni Generali, S.P.A.	Rome, Italy	SL	April 23, 1987

AGENT'S QUALIFICATION AND LICENSING STATISTICS

JULY 1, 1987 THROUGH JUNE 30, 1988

Applications for License Received	
Agents	3,634
Brokers	96
Surplus Lines Brokers	8
Consultants	2
Adjusters	27
Title Agents	3
Adminstrators	0
Solicitors	3
Total	3,773
Licenses Issued	
Agents	2,905
Brokers	77
Surplus Lines Brokers	15
Consultants	2
Adjusters	19
Title Agents	2
Adminstrators	5
Solicitors	1
Total	3,026
Examinations Given	
Agents	
Passed	2,602
Failed	1,157
Total	3,759
Brokers	
Passed	3
Failed	2
Total	5
Adjusters	
Passed	12
Failed	6
Total	18
Agents' Company Appointments	
Issued	13,779
Terminated	8,033

PUBLIC AND CONSUMER SERVICES STATISTICS

July 1, 1987 through June 30, 1988

Insurance Problems of the Public	
Pending 7-1-87	407
Received	1,879
Closed	1,905
Pending 6-30-88	381
Telephone Inquiries	13,780
Walk-In Inquiries	712
Letters Written to Assist Public	4,408
Funds Recovered for the Public	$929,619.81

RATES AND FORMS STATISTICS

July 1, 1987 through June 30, 1988

	Rates	Forms
Submitted	1,719	30,293
Acknowledged, Approved or Filed	1,719	27,873
Withdrawn or Disapproved	71	8,548

COMPANY STATISTICS

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SUMMARY OF BUSINESS IN IDAHO
FOR CALENDAR YEAR 1987 ($000)

LIFE AND DISABILITY INSURANCE*

Life Insurance

	Life Premiums	Annuity Considerations	Direct Claims & Benefits Paid	In Force as of 12-31-87
Stock and Mutual Companies:				
Ordinary or Individual	178,744	65,170	109,336	10,953,054
Group	25,298	57,186	113,075	5,066,692
Industrial	28	0	245	5,684
Credit	9,886	0	4,028	783,083
Fraternal Benefit Societies:	5,887	2,969	3,014	444,328
TOTALS	219,843	125,325	229,698	17,257,841

Disability Insurance

	Premiums Written	Premiums Earned	Losses Incurred
Stock and Mutual Companies	100,953	99,550	75,810
Fraternal Benefit Societies	520	473	295
Hospital & Professional Service Corporations	221,823	221,780	214,277
TOTALS	323,296	321,803	290,382

*Note: This data was taken from NAIC Idaho Business Report and is not considered exact. At present, the Department of Insurance does not maintain this type of statistical data.

PROPERTY AND CASUALTY INSURANCE*

	Premiums Written	Premiums Earned	Losses Incurred	Loss Ratio
Fire	12,620	13,847	3,014	21.77%
Allied Lines	16,987	17,920	12,432	69.38%
Farmowners Multiple Peril	15,243	14,905	9,059	60.78%
Homeowners Multiple Peril	49,299	48,075	36,768	76.48%
Commercial Multiple Peril	58,227	58,208	24,667	42.38%
Ocean Marine	779	643	44	6.84%
Inland Marine	14,282	14,334	6,127	42.74%
Financial Guaranty	704	328	(40)	-12.20%
Medical Malpractice	14,290	13,369	4,282	32.08%
Earthquake	164	165	(27)	-16.36%
Group Accident & Health	6,471	6,582	8,136	123.61%
Credit Accident & Health	22	62	(4)	-6.45%
Collectively Renewable A&H	36	36	30	83.33%
Non-Cancellable A&H	92	55	12	21.82%
Guaranteed Renewable A&H	523	580	401	69.14%
Nonrenewable for Stated Reason Only	158	164	76	46.34%
Other Accident Only	57	58	46	79.31%
All Other A&H	1,288	1,251	1,054	84.25%
Workers Compensation	75,391	74,455	58,169	78.13%
Other Liability	56,326	53,072	20,886	39.35%
Private Passenger Auto No-Fault	5,500	5,470	4,109	75.12%
Other Private Passenger Auto Liab	108,056	105,162	75,344	71.65%
Commercial Auto No-Fault	51	56	(3)	-5.36%
Other Commercial Auto Liab	35,304	34,999	12,500	35.72%
Private Passenger Auto Phy. Damage	84,958	82,842	45,736	55.21%
Commercial Auto Physical Damage	20,402	21,522	8,123	37.74%
Aircraft (all perils)	4,897	4,974	3,800	76.40%
Fidelity	2,520	2,052	236	11.50%
Surety	5,699	5,581	302	5.41%
Glass	43	45	10	22.22%
Burglary & Theft	187	171	12	7.02%
Boiler & Machinery	2,319	2,290	558	24.37%
Credit	1,476	1,309	1,833	140.03%
Miscellaneous	2,758	2,532	2,684	106.00%
TOTALS	597,129	587,114	340,376	57.97%

*Note: This data was taken from NAIC Idaho Business Report and is not considered exact. At present, the Department of Insurance does not maintain this type of statistical data.

Idaho Experience and Market Share of Top 10 Stock and Mutual Companies
By Line of Business - 1987 (000)

Line of Business -
FIRE

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Lumbermen's Underwriting Alliance	1,056	8.37%	970	1,696	174.85%
Western Community Insurance Co.	980	7.77%	584	61	10.45%
United States Fidelity & Guaranty Co.	592	4.69%	496	55	11.09%
Allendale Mutual Insurance Co.	503	3.99%	566	0	0.00%
Mutual of Enumclaw Insurance Co.	447	3.54%	432	269	62.27%
Farmers Insurance Exchange	426	3.38%	417	93	22.30%
National Casualty Co.	374	2.96%	331	42	12.69%
Allied Mutual Insurance Co.	371	2.94%	361	48	13.30%
Pennsylvania Millers Mutual Ins. Co.	342	2.71%	348	250	71.84%
St. Paul Fire & Marine Insurance Co.	329	2.61%	490	(1)	-0.20%
All Other (157)	7,200	57.05%	8,852	501	5.66%
TOTAL	12,620	100.00%	13,847	3,014	21.77%

Line of Business -
ALLIED LINES

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Western National Assurance Co.	4,323	25.45%	4,323	5,703	131.92%
Aetna Insurance Co.	2,555	15.04%	2,555	1,292	50.57%
Farm Bureau Mutual Ins. Co. of Idaho	1,586	9.34%	1,583	1,253	79.15%
City Insurance Co.	1,549	9.12%	1,549	0	0.00%
Continental Insurance Co. (The)	1,110	6.53%	1,104	611	55.34%
American Hail Insurance Co.	376	2.21%	376	161	42.82%
State Farm Fire & Casualty Co.	372	2.19%	366	184	50.27%
Great American Insurance Co.	371	2.18%	371	133	35.85%
Aetna Casualty & Surety Co.	279	1.64%	570	3	0.53%
Allied Mutual Insurance Co.	230	1.35%	253	87	34.39%
All Other (138)	4,236	24.94%	4,870	3,005	61.70%
TOTAL	16,987	100.00%	17,920	12,432	69.38%

Line of Business -
FARMOWNERS MULTIPLE PERIL

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Farm Bureau Mutual Ins. Co. of Idaho	3,662	24.02%	3,513	1,560	44.41%
Safeco Insurance Co. of America	1,588	10.42%	1,629	851	52.24%
Truck Insurance Exchange	1,552	10.18%	1,548	1,276	82.43%
Mutual of Enumclaw Insurance Co.	1,310	8.59%	1,161	811	69.85%
Unigard Security Insurance Co.	1036	6.80%	954	600	62.89%
State Farm Fire & Casualty Co.	887	5.82%	780	285	36.54%
Farmers Alliance Mutual Ins. Co. (The)	646	4.24%	534	1,084	203.00%
Continental Insurance Co. (The)	509	3.34%	479	(235)	-49.06%
American States Insurance Co.	444	2.91%	456	299	65.57%
National Farmers Union Prop. & Cas. Co.	239	1.57%	330	313	94.85%
All Other (43)	3,370	22.11%	3,521	2,215	62.91%
TOTAL	15,243	100.00%	14,905	9,059	60.78%

Line of Business -
HOMEOWNERS MULTIPLE PERIL

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
State Farm Fire & Casualty Co.	7,817	15.86%	7,565	4,554	60.20%
Farmers Insurance Co. of Idaho	6,741	13.67%	6,737	5,214	77.39%
Allstate Insurance Co.	4,633	9.40%	4,159	3,060	73.58%
Safeco Insurance Co. of America	3,934	7.98%	3,911	2,577	65.89%
Mutual of Enumclaw Insurance Co.	3,000	6.09%	2,880	3,876	134.58%
United Pacific Insurance Co.	2,721	5.52%	2,875	2,055	71.48%
Farm Bureau Mutual Ins. Co. of Idaho	2,285	4.63%	2,257	1,841	81.57%
State Farm General Insurance Co.	1,802	3.66%	1,741	986	56.63%
Oregon Mutual Insurance Co.	1,284	2.60%	1,269	1,153	90.86%
Farmers Insurance Exchange	1,061	2.15%	999	615	61.56%
All Other (119)	14,021	28.44%	13,682	10,837	79.21%
TOTAL	49,299	100.00%	48,075	36,768	76.48%

Line of Business -
COMMERCIAL MULTIPLE PERIL

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Industrial Indmenity Co. of Idaho	6,871	11.80%	6,592	1,933	29.32%
Fireman's Fund Insurance Co.	2,766	4.75%	2,728	2,470	90.54%
State Farm Fire & Casualty Co.	2,577	4.43%	2,476	895	36.15%
Truck Insurance Exchange	2,249	3.86%	2,236	1,000	44.72%
Safeco Insurance Co. of America	2,225	3.82%	2,145	571	26.62%
Insurance Co. of North America	2,155	3.70%	2,473	633	25.60%
United Pacific Insurance Co.	2,013	3.46%	2,294	280	12.21%
American Economy Insurance Co.	1,923	3.30%	1,801	1,657	92.00%
General Insurance Co. of America	1,908	3.28%	1,887	605	32.06%
Transamerica Insurance Co.	1,875	3.22%	1,754	447	25.48%
All Other (162)	31,665	54.38%	31,822	14,176	44.55%
TOTAL	58,227	100.00%	58,208	24,667	42.38%

Line of Business -
INLAND MARINE

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
State Farm Fire & Casualty Co.	768	5.38%	735	242	32.93%
Mutual of Enumclaw Insurance Co.	643	4.50%	598	298	49.83%
Farm Bureau Mutual Ins. Co. of Idaho	605	4.24%	661	252	38.12%
United States Fidelity & Guaranty Co.	600	4.20%	605	603	99.67%
American Modern Home Insurance Co.	563	3.94%	376	198	52.66%
Safeco Insurance Co. of America	535	3.75%	531	109	20.53%
Truck Insurance Exchange	514	3.60%	525	32	6.10%
United Pacific Insurance Co.	482	3.37%	509	97	19.06%
Fireman's Fund Insurance Co.	413	2.89%	418	(16)	-3.83%
St. Paul Fire & Marine Insurance Co.	405	2.84%	449	110	24.50%
All Other (182)	8,754	61.29%	8,927	4,202	47.07%
TOTAL	14,282	100.00%	14,334	6,127	42.74%

Line of Business -
MEDICAL MALPRACTICE

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Continental Casualty Co.	5,979	41.84%	5,687	1,160	20.40%
Medical Insurance Exchange of CA	4,210	29.46%	3,338	485	14.53%
St. Paul Fire & Marine Insurance Co.	1,849	12.94%	2,129	853	40.07%
Insurance Corporation of America	716	5.01%	747	329	44.04%
Truck Insurance Exchange	576	4.03%	538	744	138.29%
St. Paul Mercury Insurance Co.	321	2.25%	315	368	116.83%
Nat'l Union Fire Ins. Co. of Pittsburgh	159	1.11%	151	86	56.95%
National Chiropractic Mutual Ins. Co.	143	1.00%	122	(86)	-70.49%
Chicago Insurance Co.	88	0.62%	87	(9)	-10.34%
American Casualty Co. of Reading, PA	75	0.52%	66	7	10.61%
All Other (31)	174	1.22%	189	345	182.54%
TOTAL	14,290	100.00%	13,369	4,282	32.03%

Line of Business -
WORKERS COMPENSATION

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
State Insurance Fund	36,504	32.62%	35,041	13,595	38.80%
Industrial Indemnity Co.	7,826	6.99%	7,645	4,642	60.72%
Argonaut-Northwest Insurance Co.	7,582	6.78%	7,149	9,265	129.60%
Employers Ins. of Wausau, A Mutual Co.	5,887	5.26%	5,738	9,006	156.95%
Liberty Northwest Insurance Corp.	5,801	5.18%	5,936	4,814	81.10%
Industrial Indemnity Co. of Idaho	3,940	3.52%	3,759	2,187	58.18%
General Insurance Co. of America	2,574	2.30%	2,412	2,625	108.83%
Travelers Indemnity Co.	2,312	2.07%	2,604	781	29.99%
Aetna Casualty & Surety Co.	2,219	1.98%	2,181	1,400	64.19%
Standard Fire Insurance Co.	2,132	1.91%	2,087	1,209	57.93%
All Other (168)	35,118	31.38%	34,944	22,240	63.64%
TOTAL	111,895	100.00%	109,496	71,764	65.54%

Line of Business -
OTHER LIABILITY

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Nat'l Union Fire Ins. Co. of Pittsburgh	5,152	9.15%	4,434	2,150	48.49%
United States Fidelity & Guaranty Co.	3,063	5.44%	3,085	1,231	39.90%
Aetna Casualty & Surety Co.	2,990	5.31%	2,103	1,401	66.62%
Farm Bureau Mutual Ins. Co. of Idaho	2,399	4.26%	2,175	2,591	119.13%
Federal Insurance Co.	1,988	3.53%	1,709	1,197	70.04%
Truck Insurance Exchange	1,908	3.39%	1,897	1,482	78.12%
Continental Casualty Co.	1,821	3.23%	1,586	914	57.63%
Western Community Insurance Co.	1,664	2.95%	1,339	578	43.17%
American States Insurance Co.	1,306	2.32%	1,177	762	64.74%
Twin City Fire Insurance Co.	1,276	2.27%	1,517	536	35.33%
All Other (235)	32,759	58.16%	32,050	8,044	25.10%
TOTAL	56,326	100.00%	53,072	20,886	39.35%

Line of Business -
PRIVATE PASSENGER AUTO NO-FAULT

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Mid-Century Insurance Co.	4,904	89.16%	4,902	3,836	78.25%
Mutual Of Enumclaw Insurance Co.	537	9.76%	505	265	52.48%
Fidelity & Guaranty Insurance Co.	18	0.33%	19	49	257.89%
Fidelity & Guaranty Ins. Underwriters	15	0.27%	16	14	87.50%
United States Fidelity & Guaranty Co.	14	0.25%	15	33	220.00%
Colonial Penn Insurance Co.	7	0.13%	7	2	28.57%
International Bus. & Merc. Reassur. Co.	3	0.05%	1	0	0.00%
Oregon Mutual Insurance Co.	1	0.02%	1	0	0.00%
Guaranty National Insurance Co.	1	0.02%	1	0	0.00%
Utah Home Fire Insurance Co.	0	0.00%	3	0	0.00%
All Other (9)	0	0.00%	0	(90)	ERR
TOTAL	5,500	100.00%	5,470	4,109	75.12%

Line of Business -
OTHER PRIVATE PASSENGER AUTO LIABILITY

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Allied Mutual Insurance Co.	19,769	18.30%	1,747	867	49.63%
State Farm Mutual Automobile Ins. Co.	18,953	17.54%	18,727	13,830	73.85%
Farmers Insurance Co. of Idaho	16,517	15.29%	16,767	11,341	67.64%
Allstate Insurance Co.	11,160	10.33%	10,833	6,885	63.56%
Farm Bureau Mutual Ins. Co. of Idaho	8,881	8.22%	8,035	6,617	82.35%
Safeco Insurance Co. of America	5,046	4.67%	5,090	3,234	63.54%
Mutual of Enumclaw Insurance Co.	3,428	3.17%	3,155	1,864	59.08%
State Farm Fire & Casualty Co.	3,053	2.83%	2,673	2,451	91.69%
Dairyland Insurance Co.	2,375	2.20%	2,359	1,930	81.81%
Viking Insurance Co. of WI	1,973	1.83%	1,945	1,015	52.19%
All Other (183)	16,901	15.64%	33,831	25,310	74.81%
TOTAL	108,056	100.00%	105,162	75,344	71.65%

Line of Business -
OTHER COMMERCIAL AUTO LIABILITY

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Truck Insurance Exchange	2,166	6.14%	2,393	690	28.83%
United States Fidelity & Guaranty Co.	1,727	4.89%	1,579	923	58.45%
National Indemnity Co.	1,650	4.67%	2,042	1,192	58.37%
Northland Insurance Co.	1,537	4.35%	1,451	682	47.00%
Federated Service Insurance Co.	1,255	3.55%	1,110	528	47.57%
Nat'l Union Fire Ins. Co. of Pittsburgh	1,224	3.47%	1,031	(152)	-14.74%
American States Insurance Co.	1,035	2.93%	812	573	70.57%
State Farm Mutual Automobile Ins. Co.	1,014	2.87%	981	564	57.49%
United Pacific Insurance Co.	964	2.73%	985	227	23.05%
Safeco Insurance Co. of America	937	2.65%	992	310	31.25%
All Other (192)	21,795	61.74%	21,623	6,963	32.20%
TOTAL	35,304	100.00%	34,999	12,500	35.72%

Line of Business -
PRIVATE PASSENGER AUTO PHYSICAL DAMAGE

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
State Farm Mutual Automobile Ins. Co.	16,748	19.71%	16,332	9,674	59.23%
Farmers Insurance Co. of Idaho	11,910	14.02%	11,996	5,965	49.72%
Allstate Insurance Co.	8,464	9.96%	8,216	4,797	58.39%
Farm Bureau Mutual Ins. Co. of Idaho	6,750	7.95%	6,688	3,550	53.08%
Safeco Insurance Co. of America	3,389	3.99%	3,392	1,785	52.62%
Mutual of Enumclaw Insurance Co.	2,593	3.05%	2,442	1,669	68.35%
Consumers Indemnity Co.	1,948	2.29%	1,452	1,044	71.90%
Mid-Century Insurance Co.	1,765	2.08%	1,817	1,102	60.65%
State Farm Fire & Casualty Co.	1,686	1.98%	1,455	1,001	68.80%
United Services Automobile Association	1,627	1.92%	1,610	753	46.77%
All Other (158)	28,078	33.05%	27,442	14,396	52.46%
TOTAL	84,958	100.00%	82,842	45,736	55.21%

Line of Business -
COMMERCIAL AUTO PHYSICAL DAMAGE

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Truck Insurance Exchange	2,177	10.67%	2,453	672	27.40%
State Farm Mutual Automobile Ins. Co.	1,566	7.68%	1,532	975	63.64%
United States Fidelity & Guaranty Co.	895	4.39%	931	190	20.41%
Federated Service Insurance Co.	879	4.31%	909	647	71.18%
Northland Insurance Co.	752	3.69%	737	132	17.91%
Meritplan Insurance Co.	712	3.49%	1,275	256	20.08%
Great West Casualty Co.	679	3.33%	560	188	33.57%
American States Insurance Co.	489	2.40%	409	106	25.92%
United Pacific Insurance Co.	476	2.33%	523	147	28.11%
Unigard Security Insurance Co.	459	2.25%	466	180	38.63%
All Other (173)	11,318	55.47%	11,727	4,630	39.48%
TOTAL	20,402	100.00%	21,522	8,123	37.74%

Line of Business -
AIRCRAFT

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Fireman's Fund Insurance Co.	591	12.07%	591	2,934	496.45%
AVEMCO Insurance Co.	437	8.92%	449	(49)	-10.91%
General Insurance Co. of America	389	7.94%	341	30	8.80%
United States Fire Insurance Co.	270	5.51%	327	49	14.98%
Travelers Indemnity Co.	221	4.51%	221	146	66.06%
Continental Insurance Co. (The)	220	4.49%	226	80	35.40%
Federal Insurance Co.	214	4.37%	186	6	3.23%
Hartford Fire Insurance Co.	211	4.31%	211	30	14.22%
United States Fidelity & Guaranty Co.	208	4.25%	199	25	12.56%
St. Paul Fire & Marine Insurance Co.	206	4.21%	199	30	15.08%
All Other (40)	1,930	39.41%	2,024	519	25.64%
TOTAL	4,897	100.00%	4,974	3,800	76.40%

Line of Business -
FIDELITY

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
CUMIS Insurance Society, Inc.	440	17.46%	417	75	17.99%
Nat'l Union Fire Ins. Co. of Pittsburgh	400	15.87%	131	99	75.57%
United Pacific Insurance Co.	318	12.62%	316	10	3.16%
Western Surety Co.	240	9.52%	184	9	4.89%
Hartford Accident & Indemnity Co.	201	7.98%	92	4	4.35%
Federal Insurance Co.	187	7.42%	175	10	5.71%
St. Paul Fire & Marine Insurance Co.	120	4.76%	113	42	37.17%
United States Fidelity & Guaranty Co.	119	4.72%	118	26	22.03%
Fidelity & Deposit Co. of Maryland	116	4.60%	188	7	3.72%
Aetna Casualty & Surety Co.	105	4.17%	89	28	31.46%
All Other (44)	274	10.87%	229	(74)	-32.31%
TOTAL	2,520	100.00%	2,052	236	11.50%

Line of Business -
SURETY

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Safeco Insurance Co. of America	810	14.21%	759	(353)	-46.51%
United Pacific Insurance Co.	564	9.90%	698	243	34.81%
Reliance Insurance Co.	422	7.40%	237	(2)	-0.84%
Planet Insurance Co.	397	6.97%	401	196	48.88%
Employers Ins. of Wausau, A Mutual Co.	359	6.30%	298	38	12.75%
United States Fidelity & Guaranty Co.	334	5.86%	397	18	4.53%
Aetna Casualty & Surety Co.	265	4.65%	256	(29)	-11.33%
Fidelity & Deposit Co. of Maryland	214	3.76%	256	(54)	-21.09%
Allied Mutual Insurance Co.	203	3.56%	195	30	15.38%
Indiana Lumbermens Mutual Insurance Co.	191	3.35%	176	11	6.25%
All Other (81)	1,940	34.04%	1,908	204	10.69%
TOTAL	5,699	100.00%	5,581	302	5.41%

Line of Business -
BOILER & MACHINERY

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Hartford Steam Boiler Insp. & Ins. Co.	1,033	44.55%	1,018	633	62.18%
Continental Insurance Co.	223	9.62%	155	69	44.52%
Allendale Mutual Insurance Co.	208	8.97%	227	(65)	-28.63%
Pacific Indemnity Co.	151	6.51%	75	26	34.67%
Travelers Indemnity Co.	141	6.08%	83	(104)	-125.30%
Arkwright Mutual Insurance Co.	76	3.28%	109	0	0.00%
Royal Insurance Co. of America	69	2.98%	68	4	5.88%
Protection Mutual Insurance Co.	64	2.76%	125	0	0.00%
American Manufacturers Mutual Ins. Co.	59	2.54%	88	(4)	-4.55%
American Motorists Insurance Co.	28	1.21%	30	2	6.67%
All Other (36)	267	11.51%	312	(3)	-0.96%
TOTAL	2,319	100.00%	2,290	558	24.37%

Line of Business -
CREDIT

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
United Guaranty Residential Ins Co / IA	370	25.07%	367	901	245.50%
Verex Assurance Inc.	331	22.43%	336	496	147.62%
Balboa Insurance Co.	303	20.53%	143	66	46.15%
American Credit Indemnity Co.	171	11.59%	156	65	41.67%
PMI Mortgage Insurance Co.	69	4.67%	70	248	354.29%
Continental Insurance co.	53	3.59%	53	92	173.58%
General Electric Mortgage Ins. Corp.	42	2.85%	34	61	179.41%
American Centennial Insurance Co.	27	1.83%	(18)	45	-250.00%
Associates Insurance Co.	15	1.02%	6	8	133.33%
United Guaranty Credit Insurance Co.	11	0.75%	11	14	127.27%
All Other (10)	84	5.69%	151	(163)	-107.95%
TOTAL	1,476	100.00%	1,309	1,833	140.03%

Line of Business -
MISCELLANEOUS

	Premiums Written	Market Share	Premiums Earned	Losses Incurred	Loss Ratio
Mortgage Guaranty Insurance Corp.	433	15.70%	386	281	72.80%
Redland Insurance Co.	294	10.66%	294	713	242.52%
American Road Insurance Co. (The)	283	10.26%	49	14	28.57%
CUMIS Insurance Society, Inc.	207	7.51%	195	40	20.51%
Nat'l Farmers Union Property & Casualty	167	6.06%	167	157	94.01%
TMIC Insurance Co., Inc.	164	5.95%	192	379	197.40%
General Reinsurance Corp.	157	5.69%	216	426	197.22%
Empire Fire & Marine Insurance Co.	138	5.00%	138	112	81.16%
Commercial Loan Insurance Corp.	131	4.75%	133	0	0.00%
Heritage Indemnity Co.	99	3.59%	113	79	69.91%
All Other (23)	685	24.84%	649	483	74.42%
TOTAL	2,758	100.00%	2,532	2,684	106.00%

Line of Business -

ORDINARY LIFE	Direct Premiums Written	Direct Losses Paid	In Force 12/31/87	Market Share (Premiums)	Market Share (In Force)
Northwestern Mutual Life Insurance Co.	15,783	5,643	1,166,063	8.83%	10.65%
Mutual Life Insurance Co. of New York	11,047	6,686	705,194	6.18%	6.44%
New York Life Insurance Co.	10,898	8,953	854,192	6.10%	7.80%
Beneficial Life Insurance Co.	7,378	3,251	583	4.13%	0.01%
Prudential Insurance Co. of America	6,403	5,568	400,829	3.58%	3.66%
Security Life of Denver Insurance Co.	5,975	1,915	109	3.34%	0.00%
Equitable Variable Life Insurance Co.	5,584	1,287	169,760	3.12%	1.55%
Western United Life Assurance Co.	5,400	3,456	85	3.02%	0.00%
New York Life Insurance & Annuity Corp.	4,715	1,839	203,723	2.64%	1.86%
Massachusetts Mutual Life Insurance Co.	4,118	1,482	186,449	2.30%	1.70%
All Other (340)	101,443	69,256	7,266,067	56.75%	66.34%
TOTAL	178,744	109,336	10,953,054	100.00%	100.00%

Line of Business -

CREDIT LIFE	Direct Premiums Written	Direct Losses Paid	In Force 12/31/87	Market Share (Premiums)	Market Share (In Force)
Union Security Life Insurance Co.	2,408	558	80,518	24.36%	10.28%
Commercial Bankers Life Insurance Co.	685	175	34,984	6.93%	4.47%
CUNA Mutual Insurance Society	630	421	141,613	6.37%	18.08%
Balboa Life Insurance Co.	589	165	38,909	5.96%	4.97%
Associates Financial Life Insurance Co.	547	24	24	5.53%	0.00%
Omaha Financial Life Insurance Co.	523	196	45,122	5.29%	5.76%
Ford Life Insurance Co.	452	87	27,807	4.57%	3.55%
American Bankers Life Assurance Co. of FL	429	149	47,718	4.34%	6.09%
Centennial Life Insurance Co. (The)	414	33	22,599	4.19%	2.89%
Heritage Life Insurance Co.	404	138	51,917	4.09%	6.63%
All Other (27)	2,805	2,082	291,872	28.37%	37.27%
TOTAL	9,886	4,028	783,083	100.00%	100.00%

Line of Business -

GROUP LIFE	Direct Premiums Written	Direct Losses Paid	In Force 12/31/87	Market Share (Premiums)	Market Share (In Force)
Prudential Insurance Co. of America	3,607	13,579	812,894	14.26%	16.04%
John Hancock Mutual Life Insurance Co.	2,779	57,510	879,610	10.99%	17.36%
Equitable Life Assurance Society of U.S.	1,586	3,250	451,709	6.27%	8.92%
Standard Insurance Co.	1,551	1,277	536	6.13%	0.01%
Principal Mutual Life Insurance Co.	1,398	2,983	55,917	5.53%	1.10%
Minnesota Mutual Life Insurance Co.	1,296	511	237,837	5.12%	4.69%
Pacific Fidelity Life Insurance Co.	1,160	20	23	4.59%	0.00%
Continental Life & Accident Co.	1,065	859	23,630	4.21%	0.47%
Aetna Life Insurance Co.	1,035	1,141	442,359	4.09%	8.73%
CUNA Mutual Insurance Society	778	421	169,642	3.08%	3.35%
All Other (127)	9,043	31,524	1,992,535	35.75%	39.33%
TOTAL	25,298	113,075	5,066,692	100.00%	100.00%

Line of Business -

INDUSTRIAL	Direct Premiums Written	Direct Losses Paid	In Force 12/31/87	Market Share (Premiums)	Market Share (In Force)
Howard Life Insurance Co.	23	25	674	82.14%	11.86%
Western & Southern Life Insurance Co.	2	14	176	7.14%	3.10%
American National Insurance Co.	2	7	137	7.14%	2.41%
Liberty National Life Insurance Co.	1	3	20	3.57%	0.35%
Southland Life Insurance Co.	0	29	1,147	0.00%	20.18%
United Insurance Co. of America	0	5	0	0.00%	0.00%
American General Life Insurance Co. of DE	0	0	1	0.00%	0.02%
Prudential Insurance Co. of America	0	156	3,293	0.00%	57.93%
Continental Life & Accident Co.	0	0	31	0.00%	0.55%
Colonial Life Insurance Co. of America	0	1	5	0.00%	0.09%
All Other (1)	0	5	200	0.00%	3.52%
TOTAL	28	245	5,684	100.00%	100.00%

Line of Business -

ANNUITIES	Premiums Written	Market Share
New York Life Insurance Co.	11,101	9.07%
IDS Life Insurance Co.	9,943	8.13%
Massachusetts Mutual Life Insurance Co.	9,646	7.88%
Prudential Insurance Co. of America	9,363	7.65%
New York Life Insurance & Annuity Corp.	5,941	4.86%
Manufacturers Life Insurance Co.	5,584	4.56%
Pacific Mutual Life Insurance Co.	4,964	4.06%
GNA Life Insurance Co.	4,542	3.71%
Western States Life Assurance Co.	4,353	3.56%
Teachers Ins. & Annuity Assoc. of America	4,019	3.28%
All Other (181)	52,900	43.23%
TOTAL	122,356	100.00%

Line of Business -

ACCIDENT & HEALTH	Direct Premiums Written	Market Share	Premiums Earned	Losses Incurred
Prudential Insurance Co. of America	8,242	8.16%	8,129	7,217
Continental Assurance Co.	5,242	5.19%	5,341	4,062
Mutual of Omaha Insurance Co.	4,505	4.46%	4,442	2,873
WEAIT Insurance Corp.	4,444	4.40%	4,353	5,232
Aetna Life Insurance Co.	4,045	4.01%	4,092	3,810
Combined Insurance Co. of America	3,996	3.96%	3,951	1,867
New York Life Insurance Co.	2,494	2.47%	2,638	2,245
American Family Life Assur Co of Columbus	2,352	2.33%	2,319	845
Physicians Mutual Insurance Co.	2,252	2.23%	1,976	1,280
United American Insurance Co.	2,048	2.03%	1,646	1,129
All Other (300)	61,333	60.75%	60,663	45,250
TOTAL	100,953	100.00%	99,550	75,810

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
AAA Life Insurance Co.	VA	1,2	1969	1970	17,475	12,585	1,100	3,790	422	4
Abeille-Paix General Ins. Co. (U.S. Branch)	NY	2,3,4,5,7	1978	1981	11,115	795	0	10,320	49	0
Acacia National Life Insurance Co.	DC	1	1975	1982	188,492	167,373	1,500	19,619	4,484	4
Academy Life Ins. Co.	PA	1,2	1963	1961	207,406	179,952	1,200	26,254	479	1,113
Acceleration Life Insurance Co.	OH	1,2	1973	1975	87,446	76,366	2,000	9,080	4,124	146
Acceleration National Insurance Co.	OH	2,3,4,5	1978	1984	29,534	13,546	2,500	13,488	1,324	11
Adjustable Life Insurance Co.	MN	1,2	1981	1982	6,261	76	1,500	4,685	369	0
Admiral Life Insurance Co. of America	MN	1,2	1958	1980	17,169	10,736	2,000	4,433	1,095	15
Aegis Security Insurance Co.	PA	3,4,5	1977	1986	16,022	10,169	1,800	4,053	779	0
Aegon Reinsurance Co. of America	NY	3,4,5,7	1977	1979	138,256	111,943	2,500	23,812	(28,568)	0
AETNA Casualty & Surety Co. of IL.	IL	2,3,4,5,6,7	1971	1978	1,711,107	1,298,510	3,000	409,597	65,281	0
AETNA Casualty & Surety Co. (The)	CT	2,3,4,5,6,7	1907	1965	11,153,745	8,778,086	25,000	2,350,659	306,145	8,309
AETNA Life Insurance and Annuity Co.	CT	1,2	1954	1976	6,612,715	6,468,911	2,750	141,054	(42,746)	554
AETNA Life Insurance Co.	CT	1,2	1850	1897	45,684,623	44,464,298	62,765	1,157,560	197,906	5,461
AETNA Life Insurance Co. of America	CT	1,2	1982	1983	8,297	2,128	2,000	4,169	81	0
AETNA Life Insurance Co. of IL.	IL	1,2	1971	1981	91,823	56,884	2,500	32,440	4,238	0
Affiliated F M Insurance Co.	RI	3,4,5,6,7	1950	1965	172,294	113,477	8,750	50,067	17,724	594
Agricultural Ins. Co.	CA	3,4,5,6,7	1905	1973	6,134	1,990	2,505	1,640	242	80
AIG Life Insurance Co.	NY	1,2	1962	1977	1,028,331	1,004,665	3,858	19,807	(15,159)	223
AIU Insurance Co.	NY	3,4,5,6,7	1851	1962	1,088,010	992,141	8,000	87,868	34,165	122
Alaska Pacific Assurance Co.	AK	3,4,5,6,7	1967	1973	126,599	102,877	2,560	21,162	2,592	0
Albany Insurance Co.	NY	3,4,5,6,7	1811	1973	95,505	68,126	2,500	24,879	3,983	141
Alexander Hamilton Ins. Co. of America	MI	2,3,4,5,7	1970	1975	17,837	3,424	2,000	12,413	1,372	1
Alexander Hamilton Life Ins. Co. of Amer.	MI	1,2	1977	1978	1,948,154	1,836,814	3,750	107,591	18,631	2,949
All American Assurance Co.	CO	1,2	1931	1972	61,048	40,484	1,510	19,054	2,843	3
All American Life Insurance Co.	IL	1,2	1951	1963	975,049	858,045	6,043	110,961	31,115	0
All Nation Insurance Co.	OR	5	1961	1977	19,050	15,275	576	3,199	880	597
All West Insurance Co.	CA	2,3,4,5,6,7	1970	1972	12,148	1,378	1,050	9,720	1,264	44
Allendale Mutual Insurance Co.	RI	3,4,5,7	1835	1968	827,146	486,636	0	340,510	46,107	794
Alliance Insurance Co., Inc.	KS	3,4,5,7	1960	1975	11,789	6,812	1,517	3,460	779	0
Alliance Life Insurance Co.	KS	1,2	1958	1982	32,283	27,848	1,000	3,435	163	14
Allianz Insurance Co.	CA	3,4,5,6,7	1977	1977	303,050	230,951	10,000	62,099	16,630	18
Allied Fidelity Insurance Co. (Susp)	IN	3,4,5,7	1969	1974						0
Allied Life Insurance Co.	IA	1,2	1966	1966	96,109	82,358	3,800	9,951	1,395	638
Allied Mutual Ins. Co.	IA	2,3,4,5,6,7	1929	1965	300,786	182,754	0	118,032	9,581	5,579
Allstate Indemnity Co.	IL	3,4,5,6,7	1960	1961	59,801	31,371	2,500	25,930	2,962	1,239
Allstate Insurance Co.	IL	2,3,4,5,6,7	1931	1947	16,293,430	12,354,189	3,000	3,936,240	580,048	26,984
Allstate Life Ins. Co.	WI	1,2	1957	1957	5,972,267	5,588,638	2,000	381,629	(87,025)	2,076
Amalgamated Labor Life Insurance Co.	MO	1,2	1953	1960	17,164	13,409	1,105	2,649	(879)	2
AMBAC Indemnity Corp.	NY	5,7	1970	1971	1,031,874	550,003	82,000	399,871	48,866	70
AMCO Insurance Co.	IA	2,3,4,5,6	1959	1965	137,598	100,356	1,300	35,942	2,417	760
American Agency Life Insurance Co.	VA	1,2	1985	1985	4,542	0	2,500	2,042	4,092	237
American Agricultural Ins. Co.	IL	3,4,5,6,7	1948	1969	329,630	231,147	2,366	96,116	14,559	0
American Alliance Insurance Co.	OH	3,4,5,6,7	1946	1975	8,105	1,975	2,548	3,581	319	238

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
American Automobile Ins. Co.	CA	2,3,4,5,6,7	1912	1924	541,853	448,416	3,500	89,937	11,978	561
American Bankers Ins. Co. of FL.	FL	2,3,4,5,7	1948	1950	375,152	288,108	5,083	81,961	17,958	1,261
American Bankers Life Assurance Co. of FL.	FL	1,2	1952	1952	444,167	384,337	4,472	55,357	2,742	960
American Bonding Co.	CA	7	1930	1968	9,068	3,613	1,000	4,455	510	0
American Capitol Insurance Co.	TX	1,2	1954	1967	40,822	38,300	850	1,671	1,708	3
American Casualty Co. of Reading, PA.	IL	2,3,4,5,6,7	1903	1939	578,612	477,432	2,350	98,831	4,095	926
American Centennial Ins. Co.	NJ	2,3,4,5,6,7	1970	1975	806,229	745,304	3,000	57,925	(111,652)	88
American Central Insurance Co.	MA	3,4,5	1979	1982	7,132	5	2,500	4,627	470	0
American Chambers Life Ins. Co.	OH	1,2	1969	1977	31,443	21,250	3,000	7,193	(294)	73
American Concept Insurance Co.	SD	3,4,5	1974	1981	4,707	2,707	1,000	1,001	81	0
American Continental Ins. Co.	MO	2,3,4,5,7	1960	1966	170,992	137,887	1,000	32,106	2,012	42
American Continental Life Insurance Co.	MO	1,2	1960	1981	13,717	6,888	1,200	5,629	150	29
American Credit Indemnity Co.	MD	5,7	1893	1962	104,908	48,151	1,500	55,257	8,690	172
American Defender Life Ins. Co.	NC	1,2	1955	1938	81,347	77,888	1,200	2,258	(3,500)	8
American Druggists' Insurance Co. (Susp.)	OH	3,4,5,7	1906	1981						
American Economy Ins. Co.	IN	2,3,4,5,6,7	1959	1965	656,783	489,968	2,500	164,316	37,898	7,465
American Empire Insurance Co.	OH	3,4,5,7	1980	1981	18,507	12,383	2,350	3,774	708	7
American Employers' Insurance Co.	MA	2,3,4,5,6,7	1923	1926	408,788	298,052	2,500	108,235	18,085	4
American Enterprise Life Ins. Co.	MN	1,2	1981	1982	52,960	47,294	2,000	3,666	(971)	0
American Excel Insurance Co.	DE	3,4,5,7	1976	1984	50,725	46,075	1,000	3,649	144	104
American Family Home Ins. Co.	FL	3,5	1965	1983	50,003	39,429	2,500	8,073	1,163	0
American Family Life Assur. Co. of Columbus	GA	1,2	1956	1970	4,068,520	3,768,327	3,714	296,478	85,234	2,362
American Fidelity Assurance Co.	OK	1,2	1960	1968	510,766	435,701	2,500	72,565	6,520	1,605
American Fidelity Fire Ins. Co. (Susp)	NY	3,4,5,7	1923	1950						0
American Fidelity Insurance Co.	OK	3,4,5,7	1962	1977	58,003	41,426	2,500	14,077	(1,116)	16
American Fidelity Life Insurance Co.	FL	1	1956	1965	234,941	205,495	1,478	27,968	3,473	55
American Fire & Casualty Co.	OH	3,4,5,7	1933	1981	159,109	97,965	2,637	58,507	8,863	629
American Founders Life Insurance Co.	AZ	1,2	1977	1977	237,971	197,846	2,000	38,125	3,309	2
American Franklin Life Ins. Co. (The)	IL	1,2	1981	1983	15,611	351	1,000	14,260	774	0
American General Group Ins. Co.	TX	1,2	1975	1981	302,042	196,204	2,500	103,338	5,378	68
American General Life Ins. Co. of DE	TX	1,2	1917	1961	1,362,933	1,176,528	6,000	180,405	5,239	649
American General Life Ins. Co. of NY	NY	1,2	1953	1953	461,168	422,910	1,500	36,758	3,220	1
American Guarantee & Liability Ins. Co.	IL	2,3,4,5,6,7	1939	1939	221,010	178,570	2,350	40,090	10,579	87
American Guaranty Life Ins. Co.	OR	1,2	1951	1962	97,755	95,735	2,000	20	(6,538)	2,501
American Hail Insurance Co.	FL	3	1980	1983	1,474	359	600	515	62	376
American Hardware Mutual Ins. Co.	MN	2,3,4,5,6,7	1900	1927	257,687	182,928	0	74,758	14,155	2,256
American Health & Life Ins. Co.	MO	1,2	1954	1954	260,974	184,151	3,000	73,824	39,096	59
American Heritage Life Ins. Co.	FL	1,2	1956	1962	352,578	304,465	3,311	44,802	5,237	65
American Home Assurance Co.	NY	2,3,4,5,6,7	1899	1962	3,766,470	3,142,062	4,238	620,170	10,854	0
American Home Life Ins. Co. (The)	KS	1	1909	1970	39,516	34,658	0	4,859	324	13
American Income Life Insurance Co.	TX	1,2	1954	1967	338,196	291,464	5,000	41,732	15,497	476
American Independence Life Ins. Co.	LA	1,2	1958	1974	2,100	70	1,000	1,030	72	0
American Independent Life Insurance Co.	PA	1,2	1958	1987	3,201	684	500	2,017	429	0
American Independent Reinsurance Co.	CT	2,3,4,5,6,7	1932	1984	35,735	49,097	3,000	(16,362)	(25,708)	0

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
American Insurance Co. (The)	NJ	2,3,4,5,6,7	1846	1901	1,553,855	1,288,137	10,502	255,217	23,516	1,713
American Integrity Insurance Co.	PA	2	1966	1971	49,487	34,409	757	14,320	(4,066)	183
American International Ins. Co.	NY	2,3,4,5,7	1985	1977	204,822	129,407	2,500	72,915	(24,674)	0
American International Life Assur. Co. of NY	NY	1,2	1962	1964	1,350,361	1,326,096	1,250	23,015	(13,459)	9
American Investors Life Ins. Co., Inc.	KS	1	1965	1982	633,815	585,292	1,866	46,657	4,245	193
American Liberty Life Insurance Co.	LA	1,2	1978	1987	6,314	4,275	600	1,439	133	0
American Life Ins. Co. of NY (The)	NY	1,2	1956	1958	71,928	58,854	1,100	11,974	22	5
American Life & Casualty Ins. Co.	ND	1,2	1951	1966	1,021,178	975,953	4,638	40,519	1,718	756
American Live Stock Insurance Co.	IL	4,5	1953	1954	27,774	10,724	2,000	15,050	3,103	104
American Loyalty Insurance Co.	MN	2,3,4,5,7	1972	1972	41,114	29,235	2,500	9,379	1,460	0
American Merchants Casualty Co.	MN	3,4,5,7	1986	1987	5,687	298	2,000	3,389	300	0
American Merchants Life Insurance Co.	MN	1,2	1980	1980	18,365	13,872	2,000	2,493	(201)	37
American Mfgs. Mutual Ins. Co.	IL	3,4,5,6,7	1837	1974	410,662	290,112	0	120,551	12,636	267
American Modern Home Ins. Co.	OH	3,4,5,7	1965	1975	98,989	74,474	2,500	22,015	3,001	634
American Motorist Insurance Co.	IL	2,3,4,5,6,7	1926	1957	962,402	701,937	6,450	254,015	42,358	2,792
American Mutual Insurance Co. of Boston	MA	2,3,4,5,6	1920	1951	111,200	99,597	0	11,604	(9,098)	1
American Mutual Liability Ins. Co.	MA	2,3,4,5,6,7	1887	1941	598,970	543,745	0	55,224	(49,780)	92
American Mutual Life Insurance Co.	IA	1,2	1897	1965	415,992	337,486	0	78,506	(703)	123
American National Fire Ins. Co.	CA	3,4,5,6,7	1947	1948	72,309	59,499	2,350	10,460	535	1,815
American National General Ins. Co.	MO	2,3,4,5	1981	1984	9,971	5,389	2,500	2,082	495	23
American National Insurance Co.	TX	1,2	1905	1934	3,449,141	2,646,449	30,832	771,860	75,061	630
American National Life Ins. Co. of TX	TX	1,2	1954	1973	38,859	19,005	1,500	18,355	1,246	6
American National Property & Casualty Co.	MO	3,4,5	1974	1979	133,629	77,819	2,500	53,311	5,510	263
American Overseas Reinsurance Co.	NY	3,4,5,7	1964	1979	110,543	67,788	2,500	40,255	5,681	0
American Patriot Health Ins. Co.	PA	2	1969	1971	20,738	9,664	1,000	10,074	485	0
American Pioneer Life Insurance Co.	FL	1,2	1962	1987	38,523	30,463	1,507	6,553	20	3
American Policyholders' Insurance Co.	MA	5,6,7	1929	1961	119,412	45,502	2,550	71,360	3,493	14
American Preferred Insurance Co.	IN	3,4,5	1979	1981	58,678	23,854	1,250	33,573	4,145	0
American Protection Insurance Co.	IL	3,4,5,6,7	1962	1971	7,663	2,258	2,520	2,885	373	111
American Protectors Insurance Co.	UT	1,2	1958	1964	13,038	13,202	946	(1,410)	(3,402)	332
American Reliable Insurance Co.	AZ	2,3,4,5,7	1952	1958	22,108	13,489	2,500	6,118	2,589	46
American Republic Insurance Co.	IA	1,2	1929	1952	231,551	187,052	0	44,499	841	179
American Re-Insurance Co.	DE	2,3,4,5,7	1917	1978	2,772,163	2,266,179	8,236	497,749	149,147	0
American Road Insurance Co. (The)	MI	4,5,7	1959	1962	1,178,204	927,296	3,000	247,908	12,500	393
American Security Insurance Co.	GA	2,3,4,5	1984	1983	249,758	153,376	2,526	93,856	9,270	191
American Service Life Ins. Co.	TX	1,2	1969	1982	18,885	9,877	1,300	7,708	498	7
American Star Ins. Co.	MI	2,3,4,5,7	1959	1981	51,981	40,016	2,000	9,964	2,531	296
American States Ins. Co.	IN	2,3,4,5,6,7	1929	1965	1,776,393	1,154,261	794	621,338	115,958	7,158
American States Life Ins. Co.	IN	1,2	1958	1967	190,480	153,076	2,179	35,226	8,405	256
American Transcontinental Life Ins. Co.	AZ	1,2	1971	1981	13,919	8,997	2,000	2,922	107	0
American Travellers Life Ins. Co.	PA	1,2	1965	1986	23,990	13,981	2,000	8,009	226	86
American Underwriters Life Insurance Co.	AZ	1,2	1977	1987	12,390	8,796	1,012	2,582	92	331
American Union Insurance Co. of NY	IN	3,4,5	1923	1923	186,146	134,146	3,000	47,000	6,719	0
American United Life Insurance Co.	IN	1,2	1877	1949	2,990,552	2,875,346	0	115,206	18,149	11

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
American Universal Insurance Co.	RI	2,3,4,5,6	1917	1954	182,768	154,687	4,000	24,081	(14,818)	0
American Vanguard Life Ins. Co.	IA	1	1982	1983	31,932	27,268	2,000	2,665	526	0
American Western Life Insurance Co.	CA	1,2	1963	1966	8,512	5,042	1,144	2,326	515	4
American Zurich Insurance Co.	IL	3,4,5,7	1981	1982	35,697	17,857	2,500	15,340	1,537	0
American & Foreign Insurance Co.	NC	2,3,4,5,6,7	1897	1980	301,673	241,058	2,600	58,015	6,759	938
American-Amicable Life Insurance Co. of Texas	TX	1,2	1981	1987	103,717	84,953	2,500	16,263	220	472
AMEX Assurance Company	CA	2,3,4,5,6,7	1973	1980	162,871	132,100	2,554	28,218	13,690	1,306
AMEX Life Assurance Co.	CA	1,2	1958	1966	723,139	586,084	2,000	135,055	27,549	768
Amica Mutual Insurance Co.	RI	3,4,5	1907	1973	999,833	688,033	0	311,800	17,321	122
Amicare Insurance Co.	CA	1,2	1954	1968	11,359	54	2,100	9,205	(14,244)	0
Amoco Life Insurance Co.	NE	1,2	1975	1975	177,812	168,208	2,500	7,105	(916)	338
Amwest Surety Insurance Co.	CA	7	1976	1983	44,264	33,674	2,000	8,590	1,758	121
Anchor National Life Insurance Co.	AZ	1,2	1965	1966	1,880,557	1,813,835	3,511	63,211	9,910	127
Anvil Insurance Co.	CA	2,3,4,5,7	1972	1981	21,444	12,744	1,500	7,200	2,187	0
Appalachian National Life Insurance Co.	TN	1	1959	1986	48,888	42,269	1,200	5,419	(3,003)	3
Arcadia National Life Insurance Co.	IL	1,2	1969	1980	56,151	43,234	1,500	11,417	(3,981)	187
Argonaut Insurance Co.	CA	2,3,4,5,6,7	1957	1957	1,538,082	1,252,023	2,634	283,425	103,745	0
Argonaut-Midwest Insurance Co.	CA	3,4,5,6,7	1962	1980	210,275	92,879	2,400	114,996	28,600	0
Argonaut-Northwest Ins. Co.	CA	2,3,4,5,6,7	1964	1964	12,499	7,868	1,000	3,631	316	7,516
Arkwright Mutual Insurance Co.	MA	3,4,5,7	1850	1955	1,111,341	620,470	0	490,871	15,826	157
Armed Forces Insurance Exchange	KS	3,4,5	1982	1986	54,728	20,903	0	33,825	1,815	80
Aspen Indemnity Corporation (Susp)	CO	3,4,5,7	1977	1983						0
Associated Doctors Health & Life Ins. Co.	AL	1,2	1954	1981	49,644	21,236	1,700	26,708	3,939	0
Associated Indemnity Corp.	CA	2,3,4,5,6,7	1923	1930	106,028	64,735	2,350	38,944	3,298	576
Associated Loggers Exchange	ID	5,6	1979	1979	9,683	7,753	0	1,930	124	0
Associates Financial Life Ins. Co.	TX	1,2	1960	1977	575,238	367,247	2,500	205,492	34,234	809
Associates Insurance Company	DE	2,3,4,5,7	1936	1962	149,337	105,255	3,600	40,482	9,804	502
Associates Life Insurance Co.	IN	1	1953	1982	33,849	18,016	6,500	9,333	1,404	1
Association Life Insurance Co., Inc.	WI	1,2	1955	1967	151,302	115,709	21,500	14,092	(7,043)	5
Assurance Co.of America	MO	3,4,5,6,7	1945	1970	15,311	309	2,500	12,502	1,084	8
Athena Assurance Co.	MN	3,4,5,6,7	1982	1983	41,353	29,261	2,500	9,592	2,870	0
Atlanta International Insurance Co.	GA	2,3,4,5,6,7	1929	1950	73,470	70,470	2,561	439	(3,489)	0
Atlantic Insurance Co.	TX	3,4,5,7	1929	1959	27,137	20,694	2,500	3,943	105	0
Atlantic Mutual Insurance Co.	NJ	3,4,5,6,7	1842	1948	863,186	629,800	0	233,387	18,773	507
Atlas Assurance Co. of America	NJ	3,4,5,6,7	1978	1978	112,559	70,631	2,500	39,427	3,941	24
Automobile Club Insurance Co.	OH	2,3,4,5	1947	1957	62,987	42,080	2,688	18,218	4,023	767
Automobile Ins. Co. of Hartford, CT. (The)	CT	2,3,4,5,6,7	1968	1970	198,980	159,312	2,500	37,168	3,422	738
AVEMCO Insurance Co.	MD	2,4,5	1960	1964	146,231	88,898	2,002	55,331	20,170	448
Balboa Insurance Co.	CA	2,3,4,5,7	1948	1955	236,571	127,645	2,500	106,426	13,606	718
Balboa Life Insurance Co.	CA	1,2	1948	1972	262,119	167,411	2,000	92,708	11,786	1,126
Bankers Life Assurance Company of NE	NE	1,2	1983	1987	10,178	1,412	2,400	6,366	(529)	0
Bankers Life Insurance Co. of NE	NE	1,2	1887	1952	1,101,443	1,013,227	0	88,166	4,920	104
Bankers Life & Casualty Co.	IL	1,2	1879	1952	1,361,428	1,223,733	10,000	127,696	74,948	8,006
Bankers Multiple Line Ins. Co.	IL	2,3,4,5,7	1883	1909	60,994	35,985	2,772	22,237	8,357	88

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Bankers National Life Ins. Co.	IN	1,2	1955	1982	614,642	457,142	2,500	155,000	11,929	101
Bankers Reserve Life Ins. Co.	CO	1	1959	1985	11,194	10,131	400	663	7	12
Bankers Security Life Ins. Society	VA	1,2	1917	1949	263,968	235,918	2,756	25,294	5,270	15
Bankers Standard Fire & Marine Co.	DE	3,4,5	1943	1944	43,084	33,634	1,800	7,649	877	0
Bankers Standard Insurance Co.	PA	2,3,4,5,6,7	1970	1972	99,202	75,899	2,500	20,803	1,578	757
Bankers Union Life Insurance Co.	CO	1	1930	1944	110,727	90,160	1,680	18,887	(1,434)	11
Bankers United Life Assurance Co.	IA	1,2	1936	1975	405,393	365,074	1,500	38,819	3,958	37
Bankers & Shippers Ins. Co. of NY.	NC	3,4,5,7	1919	1930	17,074	6,871	2,350	7,853	(1,833)	0
Banner Life Insurance Co.	MD	1,2	1981	1982	513,839	477,392	2,000	52,447	(36,415)	17
BCS Insurance Co.	IL	2,3,4,5,7	1952	1970	46,737	20,531	2,500	23,705	3,717	0
BCS Life Insurance Co.	IL	1,2	1949	1952	73,210	36,973	2,500	33,737	(147)	213
Beaver Insurance Co.	CA	3,4,5,6,7	1971	1981	75,693	59,203	3,271	13,220	8,303	1
Belvedere America Reinsurance Co.	DE	3,4,5,7	1979	1982	52,045	25,724	2,500	23,821	(2,826)	0
Beneficial Life Insurance Co.	UT	1,2	1905	1905	687,136	625,223	2,500	59,414	272	7,280
Beneficial Standard Life Ins.	CA	1,2	1940	1947	785,397	728,974	4,710	51,713	1,759	469
Benefit Trust Life Insurance Co.	IL	1,2	1913	1924	266,684	224,779	0	41,905	(2,862)	103
Berkshire Life Insurance Co.	MA	1,2	1851	1974	589,976	552,892	0	37,083	453	2
BEST Life Assurance Co. of CA.	CA	1,2	1964	1981	9,280	7,002	1,000	1,278	(1,886)	374
Birmingham Fire Ins. Co. of PA.	NY	2,3,4,5,6	1871	1952	517,806	433,424	2,500	81,882	3,938	1,340
Bituminous Casualty Corporation	IL	2,3,4,5,6,7	1928	1963	254,364	192,976	8,000	53,388	12,938	0
Bituminous Fire & Marine Ins. Co.	IL	3,4,5,6,7	1942	1963	66,292	45,676	2,500	18,116	4,848	0
Blue Ridge Insurance Co.	DE	3,4,5,7	1845	1968	10,564	528	1,800	8,236	1,562	0
Bond Investors Guaranty Insurance Co.	NY	3,5,7	1960	1972	278,134	137,162	2,355	138,618	12,956	111
Bonneville Automobile Insurance Co.	OR	5	1978	1987	19,534	12,080	1,000	6,454	2,790	0
Boston Mutual Life Insurance Co.	MA	1,2	1892	1980	246,882	222,093	0	24,789	2,781	14
Boston Old Colony Insurance Co.	NY	2,3,4,5,6,7	1906	1928	109,886	90,253	2,400	17,233	2,153	1
Bradford National Life Ins. Co.	KY	1,2	1948	1981	109,887	94,360	5,000	10,527	(3,272)	200
Business Men's Assur. Co/AM	MO	1,2	1909	1917	990,563	860,575	12,000	117,988	22,478	1,484
California Capital Ins. Co.	CA	3,4,5	1898	1981	86,486	54,044	1,330	31,113	1,462	0
California Casualty General Insurance Co.	CA	3,4,5,7	1978	1987	77,980	67,493	2,002	8,485	(1,761)	0
California Casualty Indemnity Exchange	CA	3,4,5,7	1914	1962	319,665	217,801	0	101,864	3,538	0
California Casualty Insurance Co.	CA	3,4,5,7	1967	1987	140,983	92,443	2,000	46,540	1,639	0
California Insurance Co.	CA	2,3,4,5,6,7	1980	1982	7,564	1,145	1,500	4,919	888	0
California Life Insurance Co. (Susp.)	CA	1,2	1,920	1958						0
California Physicians' Ins. Corp.	CA	1,2	1954	1981	17,679	5,642	1,000	11,038	966	3
California-Western States Life Insurance Co.	CA	1,2	1912	1975	854,396	722,421	13,149	118,826	20,907	487
Calvert Insurance Co.	NY	2,3,4,5,7	1925	1940	2,711	16,056	2,500	8,556	80	8
Camden Fire Insurance Assn. (The)	PA	3,4,5	1841	1921	570,170	268,343	2,500	299,326	22,316	0
Camelback Life Insurance Co.	AZ	1,2	1954	1963	5,174	3,664	1,000	510	(470)	0
Canada Life Assurance Co. (The)	CANADA	1,2	1847	1955	1,552,337	1,519,479	500	32,357	(47,034)	71
Canal Insurance Co.	SC	3,4,5	1939	1958	190,689	153,347	3,000	34,342	5,220	1,109
Capital Markets Assurance Corp.	NY	3,4,5,6,7	1938	1938	214,359	15,456	2,400	196,503	(2,966)	0
Capitol American Life Insurance Co.	OH	1,2	1970	1977	85,197	59,701	2,150	23,346	4,797	914
Capitol Bankers Life Insurance Co.	WI	1,2	1964	1980	86,524	80,995	1,573	3,954	(9,715)	259

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Capitol Indemnity Corporation	WI	2,3,4,5,7	1960	1973	36,339	25,797	1,141	9,401	3,926	456
Capitol Life Insurance Co. (The)	CO	1,2	1905	1913	1,921,784	1,851,559	4,500	65,724	8,478	57
Carillon Life Insurance Co.	OH	1,2	1981	1984	6,767	970	2,000	3,797	396	0
Carolina Casualty Insurance Co.	FL	2,3,4,5,7	1952	1966	90,741	54,068	1,574	35,099	7,902	670
Carriers Insurance Co. (Susp.)	IA	4,5,6,7		1962						0
Celtic Life Insurance Co.	IL	1,2	1950	1957	82,991	57,224	1,200	24,567	1,361	107
Centaur Insurance Co. (Susp.)	IL	3,5	1974	1982						0
Centennial Insurance Co.	NJ	3,4,5,6,7	1941	1948	271,835	211,273	3,000	57,563	5,830	205
Centennial Life Insurance Co. (The)	KS	1,2	1963	1976	87,935	81,278	1,500	5,157	1,833	886
Central Life Assurance Co.	IA	1,2	1896	1914	1,905,268	1,799,200	0	106,068	3,902	1,097
Central Mutual Insurance Co.	OH	3,4,5,7	1876	1940	212,031	158,697	0	53,334	8,132	0
Central National Ins. Co. of Omaha	NE	2,3,4,5,6,7	1946	1948	195,557	160,438	2,000	33,119	1,932	141
Central National Life Ins. Co. of Omaha (The)	NJ	1,2	1953	1953	405,835	238,218	1,200	166,417	24,229	577
Central Plains Insurance Co.	CA	2,3,4,5,7	1954	1972	25,155	467	1,000	23,688	394	0
Central Reserve Life of N. Amer. Ins. Co.	OH	1,2	1965	1981	40,303	27,432	2,000	10,871	(1,898)	28
Central Security Life Ins. Co.	TX	1,2	1955	1983	18,369	10,796	1,200	6,373	658	8
Central States Health & Life Co of Omaha	NE	1,2	1932	1951	107,240	79,735	0	27,505	1,583	758
Central States Indemnity Co. of Omaha	NE	2,3,4,5	1977	1983	28,944	17,705	2,500	8,739	2,222	0
Central United Life Ins. Co.	IA	1,2	1963	1966	41,568	35,115	2,156	4,297	499	12
Centurion Life Ins. Co.	IA	1,2	1956	1978	320,008	200,112	2,000	117,896	23,794	607
Century Indemnity Co.	PA	2,3,4,5,6,7	1968	1969	52,908	41,984	2,500	8,425	474	434
Century Life Insurance Co.	IA	1,2	1981	1982	259,664	251,800	2,003	5,862	(5,630)	0
Century Life of America	IA	1	1879	1958	950,009	884,538	0	65,471	10,630	96
Century Reinsurance Co.	DE	3,4,5,7	1977	1978	75,796	47,031	5,000	23,765	1,240	0
Century-National Insurance Co.	CA	3,4 ,5	1956	1980	162,246	130,308	2,800	29,138	5,300	0
Certified Life Insurance Co.	IL	1,2	1960	1981	110,607	73,072	1,200	36,335	5,952	131
Charter National Life Insurance Co.	MO	1,2	1955	1962	794,102	762,501	3,410	28,191	6,224	371
Charter Oak Fire Insurance Co. (The)	CT	2,3,4,5,6,7	1935	1936	463,096	382,236	3,000	77,860	10,608	1,062
Chartered Protective Life Ins. Co.	CA	1,2	1982	1983	95,665	63,088	600	31,976	6,655	43
Chase National Life Ins. Co.	CO	1	1962	1975	28,288	20,160	884	7,244	148	0
Cherokee Insurance Co. (Susp.)	TN	3,4,5,7	1946	1973	13,836	67,222	2,000	(55,386)	(34,411)	0
Chesapeake Life Insurance Co. (The)	MD	1,2	1956	1967	49,970	46,689	1,542	1,739	(1,964)	4
Chicago Insurance Co.	IL	3,4,5,6	1957	1964	89,961	73,188	3,000	13,773	(3,098)	105
Chrysler Insurance Co.	MI	2,3,4,5,7	1964	1965	138,832	68,349	2,500	67,984	12,467	239
Chrysler Life Insurance Co.	MI	1,2	1972	1973	102,602	90,702	2,500	9,400	(4,292)	33
Church Mutual Insurance Co.	WI	3,4,5,6,7	1897	1971	144,850	108,323	0	36,527	4,421	484
CIGNA Fire Underwriters Insurance Co.	CT	2,3,4,5,6,7	1962	1968	51,011	26,590	2,500	21,920	1,000	103
CIGNA Insurance Company	PA	2,3,4,5,6,7	1946	1968	765,362	624,216	3,000	138,146	2,621	715
CIGNA Life Insurance Co.	CT	1,2	1981	1987	5,852	431	1,000	4,421	316	0
CIGNA Property and Casualty Insurance Co.	CT	2,3,4,5,6,7	1819	1884	5,670,860	5,076,202	10,000	584,658	136,349	2,841
CIGNA Reinsurance Co.	PA	2,3,4,5,6	1971	1972	757,152	593,715	8,500	154,937	20,237	0
CIM Insurance Corporation	MI	3,4,5,7	1965	1966	32,761	20,081	2,500	10,180	2,531	178
Cimarron Insurance Co., Inc.	KS	3,4,5	1947	1953	20,086	15,790	1,500	2,796	1,243	52
Cincinnati Insurance Co. (The)	OH	3,4,5,6,7	1951	1984	1,153,004	806,381	3,260	343,363	55,250	0

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Citizens Insurance Co. of America	TX	1,2	1953	1969	28,831	25,020	836	2,974	(279)	1
City Insurance Co.	NJ	3,4,5,6,7	1971	1971	66,226	38,639	3,000	24,588	3,017	1,712
Civil Service Employees Ins. Co.	CA	2,3,4,5	1951	1957	81,045	50,561	2,148	28,337	2,476	173
Clarendon National Insurance Co.	NY	3,4,5,7	1941	1952	470,178	303,529	4,800	161,849	35,471	73
Coastal States Life Insurance Co.	GA	1,2	1939	1970	64,659	60,859	2,326	1,474	2,023	3
College Life Ins. Co. of America (The)	IN	1,2	1946	1957	201,341	185,903	1,552	13,886	(8,517)	52
Cologne Life Reinsurance Co.	CT	1,2	1967	1987	187,534	147,922	2,000	37,612	(944)	0
Cologne Reinsurance Co. of America	CT	2,3,4,5,7	1976	1978	53,563	24,671	2,500	26,392	1,779	0
Colonia Ins. Co. (U.S. Branch)	NY	3,4,5,6,7	1976	1977	72,858	51,103	0	21,755	2,978	5
Colonial Insurance Co. of California	CA	2,3,4,5,7	1942	1955	52,935	40,958	3,500	8,477	1,466	821
Colonial Life Insurance Co. of America (The)	NJ	1,2	1897	1977	450,538	402,818	1,320	46,401	2,325	16
Colonial Life & Accident Insurance Co.	SC	1,2	1939	1963	282,022	202,281	7,907	71,834	17,026	1,981
Colonial Penn Annuity and Life Insurance Co.	DE	1,2	1981	1982	12,493	2,609	2,000	7,884	6,062	0
Colonial Penn Franklin Insurance Co.	PA	2,3,4,5,7	1866	1919	121,114	80,874	2,500	37,740	1,291	412
Colonial Penn Ins. Co.	PA	2,3,4,5,6	1977	1981	867,346	633,864	2,500	237,532	9,832	688
Colonial Penn Life Insurance Co.	PA	1,2	1959	1967	542,986	426,814	1,500	114,672	15,030	399
Colony Charter Life Ins. Co. (The) (Susp.)	CA	1,2	1966	1968						3
Colorado Bankers Life Ins. Co.	CO	1,2	1974	1983	23,865	15,624	2,000	6,241	(139)	20
Columbia Insurance Co.	NE	3,4,5	1970	1973	946,149	269,781	2,000	674,368	(9,610)	0
Combined American Life Ins. Co.	IL	1,2	1963	1971	27,995	15,789	2,500	9,706	2,423	99
Combined Insurance Co. of America	IL	1,2	1922	1948	1,642,303	1,200,698	28,339	413,266	80,700	4,656
Commerce & Industry Insurance Co.	NY	3,4,5,6,7	1957	1965	1,028,053	865,563	2,358	160,132	9,184	506
Commercial Bankers Life Ins. Co.	CA	1,2	1954	1960	87,358	74,848	1,100	11,410	(1,523)	1,302
Commercial Insurance Co. of Newark, NJ	NY	2,3,4,5,6,7	1910	1927	291,357	227,581	3,000	60,776	3,443	349
Commercial Life Insurance Co.	NJ	1,2	1852	1909	1,262,163	1,174,433	2,500	85,231	3,452	222
Commercial Loan Insurance Corp.	WI	9	1967	1968	37,309	13,043	2,000	22,266	5,538	131
Commercial Mortgage Insurance, Inc.	WI	9	1969	1969	32,201	23,269	1,035	7,896	(4,911)	0
Commercial Risk Underwriters Insurance Co.	NE	3,4,5,7,9	1986	1987	368,231	224,588	3,000	140,644	(43,537)	0
Commercial Standard Insurance Co. (Susp.)	DE	2,3,4,5,7	1924	1932						0
Commercial Travelers Mutual Ins. Co.	NY	2	1883	1981	22,112	16,428	0	5,685	(248)	19
Commercial Union Insurance Co.	MA	2,3,4,5,6,7	1971	1971	1,166,917	908,138	6,000	252,778	26,021	36
Commercial Union Life Ins. Co. of America	MA	1,2	1959	1960	279,817	255,269	1,128	23,420	1,044	17
Commonwealth Life Insurance Company	KY	1,2	1905	1987	2,890,195	2,748,815	5,085	136,295	13,452	3
Commonwealth Mortgage Assurance Co.	PA	5	1977	1980	158,946	101,145	2,000	55,801	(2,181)	0
Companion Life Insurance Co.	SC	1,2	1970	1981	20,052	13,967	1,200	4,885	(446)	0
Compass Insurance Co. (Susp.)	TX	2,3,4,5,6,7	1969	1972	60,173	56,609	2,500	1,064	(7,848)	0
Confederation Life Insurance Co.	GA	1,2	1871	1968	1,813,728	1,802,056	800	10,872	(72,703)	107
Confederation Life Ins. & Annuity Co.	GA	1,2	1983	1984	30,867	20,432	2,500	7,934	2,685	0
Congress Life Insurance Co.	MN	1,2	1966	1971	14,763	6,984	2,000	5,779	1,442	0
Connecticut General Life Insurance Co.	CT	1,2	1865	1946	26,785,508	25,560,356	29,892	1,195,260	232,004	1,044
Connecticut Gen. Fire & Casualty Ins. Co.	CT	3,4,5	1984	1984	10,057	2,847	3,001	4,210	(72)	0
Connecticut Indemnity Co.	CT	2,3,4,5,6,7	1931	1937	74,553	64,738	2,500	7,315	(4,553)	103
Connecticut Mutual Life Ins. Co.	CT	1,2	1846	1946	9,932,257	9,587,671	0	344,586	13,528	829
Connecticut National Life Ins. Co.	CT	1,2	1981	1982	324,198	292,912	2,520	28,766	347	58

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Consolidated American Insurance Co.	SC	3,4,5,6	1953	1982	54,722	40,881	2,000	11,841	114	0
Constellation Reinsurance Co. (Susp.)	NY	3,4,5,6,7	1977	1979						0
Constitution Life Insurance Co.	IL	1,2	1929	1949	325,039	286,530	1,600	36,909	10,537	17
Constitution Reinsurance Corp.	NY	3,4,5,6,7	1940	1984	542,612	399,927	2,350	140,335	33,129	0
Consumer Benefit Life Insurance Co.	TN	1,2	1977	1985	26,448	13,965	2,000	10,483	1,056	0
Consumers Indemnity Company	WA	3,5	1980	1984	13,533	11,022	1,000	1,511	579	1,948
Consumers Insurance Co.	WA	2,3,4,5,7	1972	1981	18,376	5,576	1,000	11,799	253	0
Consumers United Insurance Co.	DC	1,2	1956	1967	47,389	40,961	1,200	5,229	407	235
Continental Western Life Ins. Co.	IA	1,2	1967	1971	155,340	137,690	1,310	16,339	732	67
Continental American Life Insurance Co.	DE	1,2	1907	1968	372,106	311,195	3,871	57,040	(443)	161
Continental Assurance Co.	IL	1,2	1911	1952	6,137,555	5,594,268	21,831	521,456	58,134	5,346
Continental Casualty Co.	IL	2,3,4,5,6,7	1897	1948	9,697,298	7,794,039	39,283	1,863,977	122,101	9,444
Continental General Insurance Co.	NE	1,2	1961	1974	58,169	43,273	4,181	10,715	1,363	78
Continental Heritage Ins. Co.	UT	3,5	1980	1985	4,391	2,138	1,050	1,203	281	0
Continental Insurance Co. (The)	NY	2,3,4,5,6,7	1977	1977	1,820,977	1,479,444	53,566	287,967	(9,438)	5,470
Continental Life Insurance Co.	TX	1,2	1969	1982	58,606	47,721	2,500	8,385	2,903	4
Continental Life & Accident Co.	ID	1,2	1943	1942	60,249	36,328	2,100	21,820	3,123	3,482
Continental Reinsurance Corp.	NY	2,3,4,5,6,7	1942	1950	446,264	325,114	2,500	118,651	(7,280)	0
Continental Western Insurance Co.	IA	3,4,5,7	1907	1970	160,909	111,962	2,756	46,191	9,650	0
Contractors Bonding & Insurance Co.	WA	3,5,7	1979	1984	14,966	10,125	1,500	3,342	430	7
Copenhagen Reinsurance Co. of America (The)	NY	3,4,5,6,7	1980	1984	42,812	28,635	2,500	11,676	1,058	0
Country Life Insurance Co.	IL	1,2	1928	1962	1,738,615	1,436,420	4,500	297,695	20,469	19
Country Preferred Insurance Co.	MO	3,4,5	1953	1967	20,153	3,238	2,500	14,414	247	0
Countrywide Insurance Co.	CA	3,4,5	1960	1961	17,705	14,093	3,375	238	(2,421)	1
Covenant Mutual Insurance Co.	CT	3,4,5,7	1831	1982	34,135	16,603	0	17,532	(502)	0
Credit General Insurance Co.	OH	3,4,5,7	1965	1979	19,024	15,907	1,500	1,618	(2,132)	115
Credit Life Insurance Co. (The)	OH	1,2	1926	1948	223,042	205,710	1,153	16,179	(2,370)	157
Criterion Casualty Co.	DC	5	1983	1984	10,228	3,229	2,625	4,373	728	78
Crown American Life Insurance Co.	CANADA	1,2	1934	1956	148,192	122,490	1,537	24,166	(1,178)	192
Crown Life Insurance Co.	CANADA	1,2	1901	1947	3,684,852	3,673,816	800	0	(24,612)	1,011
CUDIS Insurance Society, Inc.	WI	1,2	1976	1978	329,618	240,175	5,000	84,443	2,412	1,082
CUMIS Insurance Society, Inc.	WI	2,3,4,5,7	1960	1963	301,615	239,098	5,831	56,686	8,731	823
CUNA Mutual Insurance Society	WI	1,2	1935	1956	795,306	620,548	0	174,758	(2,724)	1,757
C.M. Life Insurance Co.	CT	1,2	1981	1982	328,540	301,209	2,500	24,831	4,676	260
Dairyland Insurance Co.	AZ	2,3,4,5,7	1953	1965	505,054	400,458	2,780	101,816	14,950	3,184
Delaware American Life Insurance Co.	DE	1,2	1966	1978	66,459	53,502	2,200	10,757	701	52
Delta Life and Annuity Co.	AK	1,2	1921	1987	261,149	243,348	2,000	15,801	2,332	0
Dependable Insurance Co., Inc.	FL	3,4,5,6,7	1950	1979	141,740	106,687	2,500	32,553	1,349	119
Dependable Life Insurance Co.	FL	1,2	1975	1980	23,229	20,647	1,200	1,382	81	17
Depositors Insurance Co.	IA	3,4,5	1984	1987	18,084	12,635	2,000	3,449	556	0
Diamond Benefits Life Ins. Co.	CA	1,2	1968	1980	64,497	37,779	2,000	14,718	(3,295)	21
Dixie Insurance Company	AL	3,4,5,7	1978	1981	23,480	14,503	2,000	6,977	1,391	0
Dominion Insurance Co. of America (Susp)	NY	3,4,5,6	1,972	1982						0
Dreyfus Consumer Life Ins. Co.	NY	1,2	1981	1983	7,588	193	2,000	5,396	269	0

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premium
Dryden Guaranty Insurance Co.	AZ	5,7	1985	1987	106,040	4,667	2,000	99,373	1,831	0
Durham Life Insurance Co.	NC	1,2	1913	1974	535,229	471,520	14,989	48,720	3,306	8
Early American Insurance Co. (Susp.)	AL	3,4,5,7	1959	1980						0
Early American Life Insurance Co.	MN	1,2	1877	1975	60,642	58,530	0	2,113	95	24
Eastern Indemnity Co. of Maryland (Susp.)	MD	7	1979	1983						0
Electric Insurance Co.	MA	3,4,5	1966	1972	84,552	50,572	2,500	31,480	1,668	0
Electric Mutual Liability Insurance Co.	MA	2,3,4,5,6,7	1928	1952	663,943	453,381	0	210,562	30,145	23
Elite Insurance Co.	CANADA	3,4,5	1955	1966	36,770	34,101	0	2,669	(3,645)	541
Empire Casualty Co.	DE	5	1958	1981	3,906	2,885	515	506	(843)	0
Empire Fire & Marine Insurance Co.	NE	3,4,5,7	1954	1957	136,281	107,708	2,907	25,665	8,641	522
Employee Benefits Insurance Co.	CT	6	1950	1981	168,901	107,232	2,000	59,670	(4,231)	807
Employees Life Company (Mutual)	IL	1,2	1946	1982	35,845	31,011	0	4,834	377	2
Employers Casualty Company	TX	3,4,5,6,7	1920	1951	891,567	679,139	12,600	199,828	41,513	488
Employers Health Insurance Co.	WI	1,2	1968	1984	274,413	143,214	8,833	122,365	3,878	566
Employers Ins. of Wausau, A Mutual Co.	WI	2,3,4,5,6,7	1911	1940	2,513,534	2,145,907	0	367,627	46,630	8,109
Employers Life Insurance Co. of Wausau	WI	1,2	1965	1966	553,863	517,066	1,250	35,547	7,315	148
Employers Modern Life Co.	IA	1,2	1963	1974	52,376	46,324	2,000	4,051	250	5
Employers Mutual Casualty Co.	IA	2,3,4,5,6,7	1913	1941	496,998	367,915	0	129,083	24,001	3
Employers Reassurance Corp.	KS	1,2	1907	1987	1,042,327	769,400	2,750	270,177	3,842	1
Employers Reinsurance Corp.	KS	2,3,4,5,7	1981	1981	3,615,873	2,808,243	5,000	802,630	203,151	339
Employers' Fire Insurance Co. (The)	MA	2,3,4,5,6,7	1921	1944	178,576	133,050	2,500	43,027	5,102	0
Enterprise Insurance Co. (Susp.)	CA	3,4,5,6,7	1978	1981						0
Enumclaw Life Insurance Co.	WA	1,2	1973	1975	18,290	15,463	500	2,327	461	37
Equitable Life Assur. Society of U.S. (The)	NY	1,2	1859	1896	49,288,199	48,038,467	0	1,249,732	147,703	3,072
Equitable Life Insurance Co. of IA	IA	1,2	1867	1946	1,324,215	1,246,828	5,000	72,386	16,190	496
Equitable Life & Casualty Ins. Co.	UT	1,2	1935	1980	27,589	17,537	1,326	8,726	2,616	1,578
Equitable of Colorado, Inc. (The)	CO	1,2	1984	1985	66,601	52,473	2,000	12,127	329	0
Equitable Variable Life Ins. Co.	NY	1	1973	1973	6,606,178	6,330,549	1,500	274,129	(117,158)	5,584
Excalibur Insurance Co. (Susp.)	TX	3,4,5,6,7	1948	1972						0
Exchange Insurance Co.	NY	3,4,5,6,7	1914	1983	54,954	34,888	1,443	18,623	1,571	647
Executive Fund Life Insurance Co.	CA	1,2	1964	1967	75,334	60,926	1,500	12,908	503	1,407
Executive Life Insurance Co.	CA	1,2	1961	1964	11,400,312	11,195,943	1,500	202,869	13,370	2,732
Fairmont Insurance Co.	CA	3,4,5,6,7	1972	1984	258,279	185,151	8,340	64,787	(7,437)	21
Family Benefit Life Insurance Co.	MO	1	1964	1987	18,736	16,209	923	1,605	340	0
Family Guardian Life Insurance Co.	MO	1,2	1972	1981	154,029	52,896	2,500	98,634	12,637	0
Family Life Insurance Co.	WA	1,2	1949	1953	1,748,040	1,634,008	2,124	111,907	426	910
Farm Bureau Mutual Ins. Co. \ ID	ID	2,3,4,5,6,7	1947	1947	53,613	32,250	0	21,362	3,557	26,393
Farm & Home Life Insurance Co.	AZ	1,2	1954	1971	234,116	229,342	1,310	3,464	(3,365)	21
Farm & Ranch Life Insurance Co. (Susp.)	KS	1,2	1964	1973						0
Farmers Alliance Mutual Ins. Co. (The)	KS	3,4,5,6,7	1888	1974	99,082	61,366	0	37,716	5,303	3,331
Farmers Home Mutual Insurance Co.	MN	3,4,5,7	1898	1953	52,035	22,043	0	29,991	1,857	197
Farmers Insurance Co. of Idaho	ID	2,3,4,5,7	1969	1969	3,770	27	650	3,094	248	35,856
Farmers Insurance Exchange	CA	2,3,4,5,7	1928	1930	5,596,675	4,250,284	0	1,346,392	108,735	1,972
Farmers Mutual Hail Insurance Co. of IA	IA	4	1893	1958	120,005	41,659	0	78,346	4,217	0

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Farmers New World Life Insurance Co.	WA	1,2	1911	1912	1,542,718	1,175,316	6,600	360,802	51,862	2,796
Farmington Casualty Company	CT	2,3,4,5,7	1982	1983	133,890	105,248	2,500	26,142	1,493	0
Farwest American Assurance Co.	OR	1,2	1965	1965	25,926	9,972	1,311	14,643	686	44
Federal Home Life Insurance Co.	FL	1,2	1906	1958	610,674	554,195	1,200	55,279	8,599	1,576
Federal Insurance Co.	NJ	2,3,4,5,6,7	1901	1940	4,112,343	2,902,349	13,987	1,196,007	175,462	3,384
Federal Kemper Insurance Co.	IL	3,5	1907	1974	138,598	104,948	3,200	30,450	8,725	0
Federal Kemper Life Assurance Co.	IL	1,2	1961	1971	1,502,067	1,395,419	2,727	103,921	26,983	464
Federal Life Insurance Co. (Mutual)	IL	1,2	1900	1971	166,582	136,311	0	30,271	434	3
Federated American Insurance Co.	WA	3,4,5	1959	1968	19,007	13,000	0	6,007	241	0
Federated Life Insurance Co.	MN	1,2	1959	1983	237,507	169,158	1,200	67,150	9,955	1
Federated Mutual Insurance Co.	MN	2,3,4,5,6,7	1904	1921	1,024,748	740,084	0	284,664	36,858	13
Federated Rural Electric Ins. Corp.	KS	2,3,4,5,6,7	1959	1979	70,503	53,937	1,197	15,369	1,026	686
Federated Service Insurance Co.	MN	3,4,5,6,7	1975	1974	34,176	21,642	2,000	10,534	799	4,614
Fidelity and Deposit Co. of MD	MD	3,4,5,7	1982	1981	402,606	237,802	5,000	159,804	33,779	342
Fidelity Bankers Life Insurance Co.	VA	1,2	1967	1967	1,214,169	1,174,360	3,010	36,799	7,979	2,210
Fidelity Investments Life Insurance Co.	PA	3,4,5,6,7	1981	1984	5,100	132	2,000	2,969	119	0
Fidelity Life Association	IL	1,2	1896	1975	233,326	143,002	0	90,324	2,669	6
Fidelity Mutual Life Ins. Co. (The)	PA	1,2	1879	1982	1,052,638	1,010,574	0	42,064	4,528	10
Fidelity Security Life Ins. Co.	MO	1,2	1969	1977	107,958	92,336	1,500	14,122	1,431	67
Fidelity Standard Life Insurance Co.	DE	1,2	1981	1987	79,580	69,216	2,000	8,364	304	0
Fidelity Union Life Insurance Co.	TX	1	1979	1980	667,778	528,260	40,000	99,518	12,373	364
Fidelity & Casualty Co. of NY (The)	NY	2,3,4,5,6,7	1977	1977	638,799	512,208	10,000	116,592	22,224	766
Fidelity & Guaranty Insurance Co.	MD	3,4,5,6,7	1977	1979	11,724	249	2,500	8,975	791	959
Fidelity & Guaranty Ins. Underwriters, Inc.	MD	3,4,5,6,7	1951	1955	50,759	1,009	2,350	47,401	2,982	1,820
Fidelity & Guaranty Life Ins. Co.	MD	1,2	1960	1960	1,095,297	988,473	2,000	104,825	(7,726)	672
Financial Guaranty Insurance Co.	NY	7	1972	1984	798,716	448,227	2,500	347,988	29,416	158
Financial Indemnity Co.	CA	2,5,7	1946	1961	139,492	110,999	2,000	26,494	3,308	0
Financial Security Assurance of Iowa, Inc.	NY	2,3,4,5,7	1981	1984	77,994	14,742	3,500	59,753	4,632	0
Fire Insurance Exchange	CA	3,4,5,7	1942	1943	812,376	621,036	0	191,339	22,432	0
Fire & Casualty Insurance Co. of CT (The)	CT	2,3,4,5,6,7	1923	1953	27,324	22,356	2,500	2,468	(1,312)	454
Firemen's Fund Insurance Co.	CA	2,3,4,5,6,7	1864	1918	6,005,641	4,775,715	3,015	1,226,911	299,109	5,774
Firemen's Fund Insurance Co. of WI	WI	2,3,4,5,6,7	1979	1982	11,804	6,747	2,352	2,706	263	100
Firemen's Insurance of Newark, NJ	NY	2,3,4,5,6,7	1855	1915	1,863,614	1,463,274	4,050	396,290	61,667	38
First Capital Life Insurance Co.	CA	1,2	1963	1968	3,503,336	3,426,385	3,000	73,951	(19,946)	413
First Centennial Life Insurance Co.	CO	1,2	1982	1986	12,603	11,374	500	729	427	637
First Colony Life Insurance Co.	VA	1,2	1955	1971	2,548,956	2,369,593	4,000	175,363	21,918	1,231
First Continental Life & Accident Ins. Co.	UT	1,2	1979	1979	140,302	133,482	2,500	4,320	4,774	63
First Delaware Life Insurance Co.	CA	1	1982	1981	80,616	72,180	2,000	6,436	2,696	52
First Excess & Reinsurance Corp.	KS	2,3,4,5,6,7	1974	1984	99,538	49,205	2,400	47,933	3,284	0
First Farwest Life Insurance Co.	OR	1,2	1963	1965	91,486	80,486	1,231	9,769	(4,304)	2,934
First Financial Insurance Co.	IL	3,5,6,7	1970	1977	19,526	13,880	2,000	3,646	(458)	154
First General Insurance Co.	RI	2,3,4,5,6,7	1949	1968	36,057	4,516	1,997	29,544	1,778	0
First Life Assurance Co.	OK	1,2	1965	1975	78,590	74,512	1,199	2,879	1,576	5
First National Insurance Co. of America	WA	3,4,5,6,7	1928	1928	113,202	81,315	2,500	29,387	8,471	1,362

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
First National Life Insurance Co. (The)	AL	1,2	1966	1968	8,779	3,619	1,000	4,160	7	63
First Penn-Pacific Life Ins. Co.	IL	1,2	1964	1980	313,456	288,791	2,000	22,665	6,662	158
First Pyramid Life Ins. Co. of America (The)	AR	1	1925	1982	4,987	27	1,950	3,009	(202)	0
First Stratford Life Insurance Co.	DE	1	1981	1987	714,789	698,227	2,000	14,562	7,873	0
First Transcontinental Life Insurance Corp.	WI	1,2	1981	1987	19,263	15,350	2,000	1,913	(6,147)	0
First Variable Life Insurance Co.	AR	1,2	1968	1974	189,625	148,956	1,500	39,168	839	0
Firstmark Standard Life Insurance Co.	IN	1,2	1935	1961	104,094	96,586	2,691	4,817	672	5
Folksamerica Reinsurance Co.	NY	3,4,5,6	1980	1987	58,815	31,299	3,000	24,516	3,267	0
Ford Life Insurance Co., Inc.	MI	1,2	1966	1967	201,801	186,943	1,500	13,358	(9,798)	968
Foremost Guaranty Corporation	MI	9	1972	1977	129,456	71,488	3,000	54,968	3,173	1
Foremost Insurance Co.	MI	2,3,4,5,7	1952	1957	579,138	410,566	4,800	163,772	35,381	798
Foremost Life Insurance Co.	MI	1,2	1964	1969	78,815	57,710	1,500	19,606	2,095	526
Forethought Life Ins. Co.	IN	1,2	1980	1982	30,146	23,710	2,500	3,936	301	2
Fort Dearborn Life Insurance Co.	IL	1,2	1969	1975	108,400	84,093	2,502	21,805	3,854	41
Forum Insurance Co.	IL	2,3,4,5,6,7	1963	1985	116,672	91,337	3,000	22,335	(11,605)	92
Franklin Life Ins. Co.	IL	1,2	1884	1945	3,961,660	3,468,160	42,004	451,496	55,706	217
Frankona America Life Reassurance Co.	MO	1,2	1979	1982	36,420	18,812	2,000	15,608	792	0
Fremont Indemnity Co.	CA	3,4,5,6,7	1959	1975	245,089	134,529	2,500	108,060	31,544	9
Frontier Insurance Co.	NY	3,5,7	1966	1982	76,399	59,526	2,002	14,871	3,753	2
Galaxy Insurance Company	NY	3,4,5,6,7	1980	1982	7,440	2,355	2,500	2,585	(172)	0
Gamma Reinsurance Co.	DE	2,3,4,5,6,7	1978	1987	102,532	52,452	11,197	38,883	2,196	0
Garden State Life Insurance Co.	DC	1,2	1956	1965	88,098	72,169	2,013	13,915	(9,243)	69
GEICO General Insurance Co.	DC	3,4,5,7	1978	1978	24,324	467	2,507	21,350	1,591	4
GEICO Indemnity Company	DC	3,5	1961	1961	170,248	105,336	1,500	63,411	34,295	227
Gem State Mutual Life Ins. Co.	ID	1,2	1937	1936	4,662	3,295	0	1,367	89	357
General Accident Insurance Co. of America	PA	3,4,5,6,7	1956	1956	2,721,830	1,657,515	4,000	1,060,315	52,481	246
General American Insurance Co.	MO	1,2	1982	1982	5,520	1,139	2,050	2,330	(407)	16
General American Life Insurance Co.	MO	1,2	1933	1953	4,369,491	4,199,741	0	169,750	1,495	682
General American Life & Annuity Co.	MO	1,2	1982	1982	39,443	34,724	2,000	2,719	(1,592)	0
General Electric Equity Ins. Corp.	NC	5,7,9	1972	1981	3,248	608	1,000	1,640	245	0
General Electric Guaranty Insurance Corp.	NC	9	1972	1981	7,110	1,445	1,000	4,665	502	0
General Electric Mortgage Ins. Corp.	NC	9	1980	1981	470,342	259,203	2,500	208,639	28,384	42
General Electric Mortgage Ins. Corp. of CA	NC	9	1973	1977	21,785	12,995	2,000	6,790	1,158	1
General Electric Mortgage Ins. Corp. of NC	NC	9	1961	1981	158,949	74,171	2,000	82,778	177	1
General Fidelity Insurance Co.	CA	2,3,4,5,7	1987	1987	26,318	108	1,500	24,710	4,629	0
General Fidelity Life Insurance Co.	CA	1,2	1981	1981	88,869	35,096	1,500	52,293	6,152	0
General Insurance Co. of America	WA	3,4,5,6,7	1923	1923	996,935	748,050	2,500	246,385	55,234	6,683
General Life Insurance Corp. of WI	WI	1,2	1959	1969	89,612	79,008	1,206	9,398	626	47
General Reassurance Corp.	CT	1,2	1967	1983	649,232	496,585	4,000	148,647	31,833	0
General Reinsurance Corporation	CT	2,3,4,5,6,7	1973	1971	7,188,552	5,264,304	11,000	1,913,248	487,820	157
General Services Life Insurance Co.	VA	1,2	1955	1981	58,286	49,203	1,125	7,958	543	488
General Star National Insurance Co.	CT	3,4,5,7	1864	1922	78,900	46,681	4,000	28,219	2,925	797
George Washington Life Ins. Co. of CA	CA	1,2	1961	1969	4,081	2,244	500	1,337	99	17
Gerber Life Insurance Co.	NY	1,2	1968	1969	45,988	33,596	1,504	10,888	426	37

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Gerling America Insurance Co.	NY	2,3,4,5,7	1982	1984	10,777	461	5,000	5,316	300	0
Gerling Global Life Ins. Co.	CANADA	1,2	1981	1984	58,252	55,164	2,000	1,088	30,746	0
Glacier General Assurance Co. (Susp.)	MT	2,3,4,5,7	1959	1968						0
Glens Falls Insurance Co. (The)	NY	2,3,4,5,7	1874	1977	106,112	87,703	2,520	15,889	(186)	70
Globe American Casualty Co.	OH	3,5,7	1951	1982	40,794	28,339	2,000	10,455	2,662	0
Globe Indemnity Co.	NC	2,3,4,5,6,7	1911	1980	1,023,969	821,433	3,900	198,636	20,987	380
Globe Life Insurance Co.	IL	1,2	1928	1965	844,539	779,529	19,131	45,879	18,095	83
Globe Life & Accident Insurance Co.	DE	1,2	1980	1980	629,325	307,404	6,328	315,593	150,947	1,396
GNA Life Insurance Co.	WA	1,2	1956	1974	639,453	607,378	2,000	30,075	2,476	342
Golden Rule Insurance Co.	IL	1,2	1941	1982	302,857	241,431	2,667	58,758	2,641	67
Goodville Mutual Casualty Co.	PA	3,4,5	1926	1958	14,172	10,392	0	3,780	683	0
Government Employees Insurance Co.	DC	2,3,4,5,7	1937	1962	2,380,227	1,842,521	18,775	518,932	133,308	1,019
Grand Pacific Life Insurance Co., Ltd.	MI	1,2	1957	1968	99,873	94,806	1,486	3,581	552	5
Grange Insurance Association	WA	3,4,5,7	1894	1953	127,184	90,165	0	37,019	8,591	2,055
Grange Mutual Fire Ins. Co. of ID (Temp.)	ID	3,5	1910	1985	1,728	235	0	1,404	66	750
Grange Mutual Life Co.	ID	1,2	1935	1935	162,096	149,722	0	12,374	2,032	2,563
Granite State Insurance Co.	NH	2,3,4,5,6,7	1885	1928	10,549	989	2,500	7,060	751	459
Great American Insurance Co.	CA	3,4,5,6,7	1872	1976	2,587,215	1,962,536	15,441	609,238	4,628	704
Great American Life Insurance Co.	CA	1,2	1959	1982	2,481,486	2,389,772	2,513	89,202	366	11
Great American Reserve Insurance Co.	TX	1,2	1937	1966	663,057	598,068	6,009	58,980	2,884	50
Great Global Assurance Co. (Susp.) (The)	AZ	2,3,4,5,7	1953	1966						0
Great Lakes Reinsurance Co. (U.S.)	NY	3,4,5,6,7	1981	1984	50,611	25,423	0	25,188	2,209	0
Great Northern Insurance Co.	NJ	3,4,5,6,7	1952	1969	236,459	196,484	2,500	37,475	10,752	350
Great Plains Insurance Co., Inc.	OH	3,4,5,7	1961	1983	7,386	2,500	1,300	3,586	(846)	0
Great Republic Insurance Co.	CA	1,2	1968	1987	26,024	20,211	1,000	4,813	220	0
Great Republic Life Insurance Co.	WA	1,2	1966	1977	11,052	4,525	1,000	5,527	1,698	81
Great Southern Life Insurance Co.	TX	1,2	1979	1979	875,047	758,047	2,000	115,000	144,194	47
Great West Casualty Co.	NE	4,5,6,7	1956	1965	194,369	149,631	2,000	42,738	5,916	1,446
Great Western Insurance Co.	UT	1	1983	1987	1,355	625	400	331	(61)	189
Greater New York Mutual Insurance Co.	NY	3,4,5,6,7	1927	1963	321,692	244,571	0	77,121	6,111	2
Great-West Life Assurance Co. (The)	CO	1,2	1892	1974	6,167,257	6,079,246	800	87,036	(145,550)	432
Great-West Life & Annuity Ins. Co.	CO	1,2	1907	1976	1,029,699	976,307	2,600	50,792	5,094	0
GroupAmerica Insurance Co.	CT	1,2	1981	1982	24,340	7,420	3,000	13,920	(6,983)	4
Guarantee American Life Company	NE	1,2	1982	1983	3,608	60	1,200	2,347	263	0
Guarantee Insurance Co.	DE	2,3,4,5,6	1965	1978	24,596	25,532	2,250	(3,186)	(9,857)	0
Guarantee Mutual Life Co.	NE	1,2	1902	1953	537,302	490,542	0	46,760	1,761	127
Guarantee Reserve Life Insurance Co.	IL	1,2	1945	1963	63,973	52,414	1,669	9,889	2,438	113
Guarantee Security Life Insurance Co.	FL	1,2	1970	1982	976,860	946,633	2,025	28,201	9,027	1,209
Guarantee Trust Life Insurance Co.	IL	1,2	1936	1961	131,480	109,808	0	21,672	(1,156)	529
Guaranty National Insurance Co.	CO	3,4,5	1973	1974	180,427	119,512	2,000	58,916	15,559	2,645
Guardian Insurance & Annuity Co.	DE	1	1971	1987	924,644	857,037	2,000	65,607	1,287	75
Guardian Life Ins. Co. of America (The)	NY	1,2	1860	1947	4,168,497	3,797,647	0	370,850	6,957	1,057
Gulf Atlantic Life Insurance Co.	CA	1,2	1962	1965	49,729	31,884	1,500	16,346	1,338	2
Gulf Insurance Co.	DE	3,4,5,6,7	1940	1955	446,260	332,417	5,000	108,843	25,108	34

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Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Hanover Insurance Co. (The)	MA	3,4,5,6,7	1852	1973	1,503,568	1,173,125	20,624	309,818	46,703	82
Hansa Reinsurance Co. of America	NY	2,3,4,5,6,7	1980	1985	54,627	28,746	2,677	23,204	2,905	0
Hanseco Insurance Co.	MA	2,3,4,5	1971	1978	550,805	429,895	4,047	116,864	(14,692)	0
Harbor Insurance Co.	CA	2,3,4,5,6,7	1946	1955	437,553	345,788	3,000	88,765	786	155
Harco National Insurance Co.	IL	3,4,5,6,7	1955	1975	76,914	52,000	240	24,674	6,353	935
Hartford Accident & Indemnity Co.	CT	2,3,4,5,6,7	1913	1919	3,935,133	3,180,877	40,000	714,256	118,158	3,784
Hartford Casualty Insurance Co.	IN	3,4,5,6,7	1929	1987	651,496	531,274	4,800	115,421	28,029	510
Hartford Fire Insurance Co.	CT	2,3,4,5,6,7	1810	1919	6,711,618	4,270,672	55,000	2,385,946	226,495	1,955
Hartford Insurance Co. of the Midwest	CT	3,4,5,6,7	1980	1983	59,802	44,559	2,350	12,894	3,191	3,060
Hartford Life Insurance Co.	CT	1,2	1979	1978	3,495,484	3,375,235	2,504	117,746	5,752	864
Hartford Life & Accident Ins. Co.	CT	1,2	1967	1968	1,191,083	971,614	2,500	216,969	(43,482)	609
Hartford Steam Boiler Insp. & Ins. Co. (The)	CT	3,4,5	1866	1906	580,867	378,384	10,000	192,483	52,258	1,403
Hartford Variable Annuity Life Ins. Co.	CT	1,2	1977	1977	1,356,905	1,321,679	2,500	32,726	(987)	0
Hawkeye-Security Insurance Co.	IA	3,4,5,6,7	1919	1940	80,604	46,712	440	33,452	2,974	12
Health and Life Insurance Co. of America	CO	1,2	1978	1987	4,254	635	1,500	2,120	178	0
Health Insurance of Vermont, Inc.	VT	2	1961	1987	7,324	3,880	1,119	2,325	143	0
Heart of America Fire & Casualty Co.	IA	3,4,5	1962	1987	4,058	236	2,000	1,822	(127)	0
Heritage Indemnity Co.	CA	5	1981	1981	29,175	24,174	1,250	3,751	632	99
Heritage Insurance Co. of America (Susp.)	IL	3,5,7	1961	1982						0
Heritage Life Insurance Co.	CA	3,5,7	1957	1965	86,971	69,300	2,500	15,171	678	670
Heritage Mutual Insurance Co.	WI	1,2	1925	1981	180,309	138,341	0	41,968	9,887	0
Highlands Insurance Co.	TX	3,4,5,7	1958	1967	713,807	483,742	4,000	226,065	20,701	17
Hill Country Life Ins. Co. of TX	TX	1,2	1954	1983	21,941	19,414	1,100	1,428	32	15
Home Indemnity Co. (The)	NY	2,3,4,5,6,7	1973	1972	501,086	415,827	2,500	82,759	25,539	443
Home Insurance Company of Indiana	IN	2,3,4,5,6,7	1973	1987	49,908	37,589	2,500	9,819	3,380	0
Home Insurance Company (The)	NY	2,3,4,5,6,7	1973	1973	4,077,900	3,309,518	3,000	765,381	168,319	1,874
Home Life Financial Assurance Corp.	FL	1,2	1964	1975	168,288	144,908	2,500	20,880	2,919	7
Home Life Insurance Co.	NY	1,2	1860	1949	3,541,545	3,412,561	0	128,985	16,325	166
Home Owners Life Insurance Co.	IL	1,2	1962	1983	26,431	16,868	2,500	7,063	608	0
Homeshield Insurance Co.	OK	1,2	1982	1986	2,495	481	600	1,413	301	0
Homesteaders Life Co.	IA	1	1906	1986	52,858	49,474	0	3,384	(90)	5
Horace Mann Insurance Co.	IL	3,4,5,7	1963	1986	381,183	288,885	3,582	88,715	15,816	2,208
Horace Mann Life Ins. Co.	IL	1,2	1949	1960	1,469,297	1,274,371	1,500	193,426	10,124	645
Houston General Insurance Co.	TX	3,4,5,6,7	1980	1982	121,446	80,031	6,500	34,915	4,439	704
Howard Life Insurance Co.	CO	1	1954	1968	29,117	25,951	1,143	2,023	1,006	138
Hudson Life Reassurance Corp.	FL	1,2	1981	1983	26,434	12,219	2,001	12,214	220	0
Humana Insurance Company	KY	1,2	1929	1972	67,061	33,294	2,000	31,767	11,471	0
Idaho Counties Reciprocal Management Program	ID	3,5	1985	1986	2,502	2,083	0	420	382	0
Ideal Mutual Insurance Co. (Susp.)	NY	2,3,4,5,6,7	1944	1951						0
IdeaLife Insurance Co.	CT	1,2	1983	1986	6,506	1,301	2,000	3,205	54	0
IDS Life Insurance Co.	MN	1,2	1957	1959	8,963,381	8,748,307	3,000	212,074	46,357	1,467
Imperial Casualty & Indemnity Co.	NE	2,3,4,5,7	1955	1957	432,193	370,886	2,000	59,307	(14,870)	156
INA Life Insurance Co.	PA	1	1928	1973	2,521,434	2,412,826	1,507	107,100	18,409	384
Indemnity Insurance Co. of North America	NY	2,3,4,5,6,7	1857	1956	333,395	193,262	2,950	137,182	4,936	25

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Independent Liberty Life Ins. Co. (Susp.)	MI	1,2	1910	1968						0
Indiana Lumbermens Mutual Ins. Co.	IN	2,3,4,5,7	1897	1980	59,528	43,615	0	15,913	3,313	191
Indianapolis Life Insurance Co.	IN	1,2	1905	1981	730,087	659,457	0	70,630	6,154	185
Indianapolis Life Pension & Ins. Co.	IN	1	1981	1982	56,254	46,655	1,200	8,399	1,036	16
Individual Assur. Co., Life, Health, Acc.	MO	1,2	1974	1981	16,900	11,010	1,500	4,390	166	2
Industrial Indemnity Co.	CA	2,3,4,5,6,7	1939	1953	1,520,103	1,304,039	2,350	213,713	59,329	10,369
Industrial Indemnity Co. of Idaho	ID	3,4,5,6,7	1984	1984	2,117	123	650	1,344	215	11,378
Industrial Indemnity Co. of the Northwest	WA	2,3,4,5,6,7	1972	1977	5,839	371	1,050	4,418	440	33
Industrial Life Insurance Co.	TX	1,2	1945	1962	30,223	21,480	1,000	7,742	620	14
Industrial Underwriters Insurance Co.	CA	2,3,4,5,6,7	1961	1972	7,771	348	1,000	6,423	638	7
Insurance Corporation of America	TX	5	1973	1979	125,917	112,323	2,000	11,594	2,158	716
Insurance Corporation of Hanover	CA	2,3,4,5,7	1979	1982	115,140	84,823	2,500	27,818	792	4
Insurance Co. of Evanston	IL	3,4,5,7	1980	1984	42,437	19,945	3,000	19,492	1,636	0
Insurance Co. of North America	PA	2,3,4,5,6,7	1792	1901	4,753,641	4,005,724	56,786	691,132	55,966	6,094
Insurance Co. of the State of PA	NY	2,3,4,5,6,7	1913	1918	1,034,107	871,375	2,350	160,383	8,850	323
Integon Indemnity Corporation	NC	3,4,5,7	1946	1979	40,662	28,590	2,350	9,722	3,575	288
Integon Life Insurance Corp.	NC	1,2	1920	1982	619,306	547,685	6,356	65,264	(1,345)	6
Integon Mortgage Guaranty Corporation	NC	5,9	1972	1986	20,179	12,646	2,000	5,533	446	3
Integral Insurance Co. (The)	WI	3,4,5,7	1963	1970	59,661	44,607	3,500	11,554	908	792
Integrated Resources Life Ins. Co.	IA	1,2	1962	1972	2,135,051	2,082,361	1,500	51,190	(9,268)	280
Integrity Insurance Co. (Susp)	NJ	3,4,5,6,7	1958	1972						0
Integrity Life Insurance Co.	NY	1,2	1966	1982	1,020,104	986,248	2,000	31,856	(26,425)	130
Intercontinental Insurance Co.	IL	3,4,5,7	1979	1983	28,810	22,813	3,000	2,998	(498)	0
Intercontinental Life Insurance Co.	NJ	1,2	1965	1966	63,209	53,964	1,500	7,744	1,018	7
International Bus. & Merc. Reassurance Co.	IL	2,3,4,5,6,7	1961	1962	193,913	164,535	3,500	25,877	(186)	242
International Fidelity Insurance Co.	NJ	7	1905	1975	42,585	33,942	2,530	6,112	1,889	546
International Financial Serv. Life Ins. Co.	FL	1,2	1943	1982	12,804	9,399	1,200	2,205	(1,225)	5
International Indemnity Co.	GA	3,4,5,6,7	1977	1982	31,567	18,549	2,500	10,518	2,654	0
International Insurance Co.	IL	2,3,4,5,6,7	1972	1972	421,748	342,057	2,500	77,192	17,654	1,034
International Service Ins. Co.	TX	5	1948	1964	18,880	12,288	2,342	4,250	3,308	0
Interstate Indemnity Company	IL	3,4,5	1962	1982	43,730	33,165	2,500	8,065	461	1
Inter-American Ins. Co. of Illinois	IL	1,2	1950	1965	69,036	57,549	1,500	9,988	418	109
Inter-Ocean Ins. Co.	OH	1,2	1907	1950	257,796	173,577	2,000	82,218	10,796	101
Inter-State Assurance Co.	IA	1,2	1908	1924	52,192	38,013	2,000	12,179	(2,431)	213
Investors Guaranty Life Insurance Co.	OH	1,2	1963	1964	72,596	53,038	1,200	18,358	1,599	82
Investors Insurance Corporation	OR	1,2	1958	1961	20,895	15,133	1,500	4,262	(31)	0
Investors Life Insurance Co. of America	AZ	1	1966	1987	2,135	316	502	1,317	2	0
Investors Life Insurance Co. of NE	SD	1,2	1961	1977	52,493	34,353	1,500	16,639	2,496	38
Investors Life Ins. Co. of North America	SD	1	1963	1968	985,457	950,885	1,500	33,072	7,416	22
Investors Mortgage Insurance Co.	MA	9	1981	1981	140,451	110,431	2,000	28,019	5,306	3
Investors Trust Assurance Co.	IL	1	1974	1984	13,812	9,246	1,000	3,566	1,009	0
Iowa National Mutual Insurance Co. (Susp.)	IA	3,4,5,7	1909	1952						0
ITT Life Insurance Corporation	MN	1,2	1965	1971	429,611	279,862	2,500	147,250	2,117	325
ITT Lyndon Life Insurance Co.	MO	1,2	1978	1979	408,977	299,237	3,000	106,739	10,164	0

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Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
ITT Lyndon Property Insurance Co.	MO	3,4,5,7	1978	1979	173,356	125,495	2,000	45,861	12,053	14
J C Penny Casualty Insurance Co.	OH	2,3,4,5,7	1958	1974	345,674	200,093	2,539	143,042	10,813	4
J C Penny Life Insurance Co.	TX	1,2	1906	1967	894,034	833,634	2,000	58,399	5,243	583
Jackson National Life Insurance Co.	MI	1,2	1961	1981	3,642,662	3,469,830	13,800	159,032	25,168	3,079
Jefferson Insurance Co. of NY	NY	3,4,5	1950	1956	120,659	93,206	8,363	19,090	2,933	322
Jefferson National Life Insurance Co.	IN	1,2	1939	1987	412,372	353,600	2,814	55,958	8,306	16
Jefferson Standard Life Ins. Co.	NC	1,2	1907	1982	7,316	108	1,200	6,009	435	0
Jefferson-Pilot Life Insurance Co.	NC	1,2	1981	1970	3,068,614	2,397,710	5,000	665,904	66,683	29
Jefferson-Pilot Pension Life Ins. Co.	NC	1	1982	1982	316,693	311,026	1,200	4,467	1,031	0
Jewelers Mutual Ins. Co.	WI	3,4,5,7	1914	1972	27,143	13,506	0	13,638	2,857	69
John Alden Insurance Co.	FL	2,4,5	1895	1984	14,935	6,458	2,000	6,476	1,531	8
John Alden Life Insurance Co.	FL	1,2	1974	1973	1,688,047	1,619,154	2,600	66,293	(5,417)	2,724
John Deere Insurance Co.	IL	2,3,4,5,6,7	1929	1982	296,861	193,245	2,350	101,266	18,818	1,237
John Deere Life Insurance Co.	IL	1,2	1937	1982	213,352	182,616	2,000	28,736	5,006	99
John Hancock Indemnity Co.	MA	2,3,4,5	1983	1985	30,248	16,571	2,500	11,176	(1,004)	0
John Hancock Mutual Life Insurance Co.	MA	1,2	1862	1936	27,354,869	26,344,130	0	1,010,739	165,804	4,629
John Hancock Property & Casualty Ins. Co.	MA	2,3,4,5,7	1970	1978	35,505	16,577	2,500	16,428	(631)	0
John Hancock Reinsurance Co.	MA	2,3,4,5,6,7	1981	1982	14,637	8,386	2,350	3,902	498	0
John Hancock Variable Life Ins. Co.	MA	1,2	1980	1980	1,021,722	877,571	2,000	142,151	(30,608)	876
Kansas City Fire & Marine Ins. Co.	NY	2,3,4,5,6,7	1929	1950	52,446	40,234	2,400	9,812	2,808	84
Kansas City Life Insurance Co.	MO	1,2	1895	1913	1,323,995	1,175,768	23,121	125,107	7,294	669
Kemper Investors Life Insurance Co.	IL	1,2	1947	1981	3,932,791	3,854,362	2,500	75,928	9,371	1,799
Kemper Reinsurance Co.	IL	2,3,4,5,6,7	1969	1983	1,026,502	747,865	3,350	275,286	43,794	0
Kennesaw Life & Accident Insurance Co.	GA	1,2	1955	1981	15,598	8,951	1,000	5,647	2,871	0
Kentucky Central Life Insurance Co.	KY	1,2	1902	1963	855,061	770,121	13,555	71,385	13,715	3,192
Keystone Life Insurance Co. (Susp.)	TX	1,2	1951	1979						0
Keystone Provident Life Ins. Co.	MA	1,2	1962	1968	3,835,698	3,793,134	1,508	41,056	(9,048)	1,792
Knickerbocker Life Insurance Co.	TX	1,2	1919	1975	58,940	62,581	1,104	(4,745)	(1,871)	0
Lafayette Life Insurance Co. (The)	IN	1,2	1905	1973	356,344	325,006	0	31,338	1,017	45
Lancer Insurance Co.	NY	3,4,5,6,7	1945	1956	62,958	44,942	2,000	16,016	5,085	16
Laymen National Life Ins. Co.	IN	1,2	1957	1984	32,188	26,643	1,000	4,545	811	5
Leader National Insurance Co.	OH	5	1963	1972	45,610	35,370	1,250	8,990	(9,913)	253
Legion Insurance Co.	TX	2,3,4,5,7	1925	1954	26,237	6,174	2,600	17,463	(150)	0
Liberty American Assurance Co.	IL	1,2	1979	1986	10,090	6,229	600	3,262	292	0
Liberty Insurance Corp.	MA	3,4,5,6	1983	1983	31,427	19,008	2,500	9,919	933	38
Liberty Life Assurance Co. of Boston	MA	1,2	1964	1965	1,007,169	959,680	1,200	46,289	2,325	300
Liberty Life Insurance Co.	SC	1,2	1906	1985	774,403	697,597	9,920	66,886	18,058	160
Liberty Mutual Fire Insurance Co.	MA	3,4,5,6,7	1908	1936	1,373,498	1,135,108	0	238,390	19,955	2,324
Liberty Mutual Insurance Co.	MA	2,3,4,5,6,7	1912	1935	12,187,169	10,239,999	0	1,947,171	183,217	1,425
Liberty National Fire Insurance Co.	AL	3,4,5	1971	1987	126,259	61,255	5,000	60,004	8,374	0
Liberty National Life Ins. Co.	DE	1,2	1929	1980	2,607,287	1,889,780	41,061	674,446	62,502	33
Liberty Northwest Insurance Corp.	OR	3,4,5,6,7	1983	1983	207,525	158,974	2,500	46,051	(1,426)	5,522
Life Insurance Co. of America (Susp)	WA	1	1956	1961						0
Life Insurance Co. of Illinois	IL	1,2	1960	1976	42,095	21,202	1,500	19,393	2,290	0

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Life Insurance Co. of North America	PA	1	1957	1957	1,484,480	963,721	2,010	518,749	55,942	652
Life Insurance Co. of the Southwest	TX	1,2	1956	1982	494,295	459,758	2,000	32,537	214	0
Life Insurance Co. of Virginia	VA	1,2	1871	1982	2,794,075	2,592,465	17,580	180,830	41,697	143
Life Investors Insurance Co. of America	IA	1,2	1931	1969	1,305,680	1,199,605	1,503	104,572	1,147	472
Life of America Insurance Co.	TX	1,2	1965	1984	4,078	3,060	500	518	(47)	1,092
Life of Boston Insurance Co.	MA	1	1963	1975	16,772	13,641	1,100	2,030	152	5
Life of Indiana Insurance Co.	IN	1,2	1977	1983	24,770	23,068	1,200	502	(2,842)	23
Life of Mid-America Insurance Co.	MN	1,2	1959	1980	10,878	6,580	1,200	3,099	2,258	0
Life of Montana Ins. Co. (Susp)	MT	1,2	1957	1961						0
Life & Health Insurance Co. of America	PA	1,2	1903	1984	14,867	10,565	1,110	3,192	33	0
Lincoln American Life Insurance Co.	IN	1,2	1958	1975	100,874	86,919	2,000	11,955	2,371	5
Lincoln Benefit Life Co.	NE	1,2	1938	1973	61,082	27,705	1,500	31,877	4,400	92
Lincoln Heritage Life Insurance Co.	AZ	1,2	1964	1983	35,466	28,656	1,200	5,610	605	19
Lincoln Liberty Life Insurance Co.	CA	1,2	1919	1974	155,463	148,787	1,500	5,176	788	0
Lincoln Mutual Life Insurance Co.	NE	1,2	1896	1945	61,964	51,316	0	10,648	223	2
Lincoln Mutual Life & Casualty Ins. Co.	ND	1,2	1935	1949	17,835	15,898	0	1,937	130	3
Lincoln National Health Care Insurance Co.	IN	1,2	1982	1983	77,809	58,934	1,600	17,275	(6,862)	15
Lincoln National Health & Casualty Ins. Co.	IN	2,3,4,5	1980	1982	88,882	53,040	2,500	33,343	1,164	4
Lincoln National Life Ins. Co. (The)	IN	1,2	1905	1937	4,932,114	4,507,872	25,000	399,243	14,408	1,883
Lincoln National Life Reinsurance Co.	IN	1,2	1941	1982	140,880	117,747	1,500	21,633	(14,526)	0
Lincoln National Pension Ins. Co.	IN	1,2	1978	1980	6,326,323	6,176,203	2,000	148,119	24,142	0
Lincoln National Reinsurance Co.	IN	2,3,4,5,7	1980	1982	82,782	75,641	2,350	4,791	1,182	0
Lincoln Security Life Insurance Co of CT	CT	1,2	1982	1985	10,021	4,217	1,500	4,304	437	0
London Assurance (U.S. Branch) (The)	NJ	4,5	1872	1912	284,944	202,513	0	82,432	11,333	3
London Guarantee & Accident Co. of NY	NY	2,3,4,5,7	1978	1981	40,473	7,149	2,500	30,824	2,388	0
Lone Star Life Insurance Co.	TX	1,2	1952	1965	209,093	188,124	1,566	19,404	(8,454)	210
Loyal American Life Insurance Co.	DE	1,2	1955	1972	171,338	152,949	3,000	15,389	667	32
Loyalty Life Insurance Co.	MI	1,2	1979	1980	147,423	128,733	2,000	16,690	(8,486)	115
Lumber Mutual Insurance Company	MA	3,4,5,6,7	1895	1979	124,733	88,539	0	36,193	786	2
Lumbermen's Underwriting Alliance	FL	3,4,5,6,7	1905	1913	199,925	146,263	0	53,662	(5,184)	1,814
Lumbermen's Mutual Casualty Co.	IL	2,3,4,5,6,7	1912	1928	4,203,803	2,963,134	0	1,240,668	153,094	1,762
Luthern Brotherhood Variable Ins. Prod. Co.	MN	1,2	1982	1983	10,929	2,307	2,000	6,622	(4,192)	6
Lyndon Insurance Co.	WI	1,2	1977	1987	657,847	391,828	1,500	264,519	18,009	0
Maccabees Mutual Life Ins. Co.	MI	1,2	1878	1895	640,865	603,158	0	37,707	2,777	423
Madison National Life Insurance Co., Inc.	WI	1,2	1962	1987	68,758	41,254	1,800	25,705	1,678	1
Main Life Insurance Co.	OH	1,2	1957	1978	6,308	2,705	1,200	2,403	1,154	0
Maine Fidelity Life Insurance Co.	NH	1,2	1956	1956	31,942	21,975	1,853	8,114	(4,644)	5
Manhattan Life Insurance Co. (The)	NY	1,2	1850	1959	774,343	744,382	0	29,961	1,248	58
Manhattan National Life Ins. Co.	NY	1	1957	1963	213,373	202,445	1,390	9,537	(6,721)	11
Manufacturers Life Insurance Co. (The)	CANADA	1,2	1887	1950	7,962,006	7,686,865	2,000	273,141	(210,282)	615
Manufacturers Life Ins. Co./America (The)	PA	1,2	1977	1981	43,942	14,946	1,500	8,496	(3,361)	0
Mark Twain Life Insurance Corp.	OK	1,2	1962	1978	24,523	11,616	1,018	11,889	2,502	0
Marquette National Life Ins. Co.	IL	1,2	1967	1982	378,650	356,702	2,100	19,848	2,904	0
Maryland Casualty Co.	MD	3,4,5,6,7	1898	1901	3,157,406	2,281,443	3,336	872,627	88,409	586

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Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Massachusetts Casualty Insurance Co.	MA	2	1927	1977	89,868	76,174	1,200	12,494	244	13
Massachusetts General Life Insurance Co.	CO	1,2	1962	1964	327,345	287,341	21,578	18,425	(3,927)	254
Massachusetts Indemnity & Life Ins.	CA	1,2	1927	1952	813,947	623,652	2,500	187,795	17,102	2,746
Massachusetts Mutual Life Insurance Co.	MA	1,2	1851	1949	19,879,338	18,871,532	0	1,007,806	22,264	4,349
Maxicare Life & Health Ins. Co.	CA	1,2	1980	1981	11,613	707	2,000	8,906	314	0
MBL Life Assurance Corporation	NJ	1	1973	1982	133,007	107,256	1,710	24,040	1,183	1
Mead Reinsurance Corp.	OH	2,3,4,5,6,7	1941	1946	205,907	201,552	1,000	3,354	7,140	0
Medical Insurance Exchange of California	CA	5	1975	1976	161,464	123,932	0	37,532	3,680	4,216
Medical Life Insurance Co.	OH	1,2	1975	1984	19,024	9,772	2,500	6,752	452	0
Medico Life Insurance Co.	NE	1,2	1968	1970	32,183	25,164	1,200	5,819	1,221	28
Mennonite Aid Plan - Pacific Coast	CA	3	1922	1985	3,388	266	0	3,121	142	15
Mercantile & General Reins. Co./Amer. (The)	NJ	3,4,5,7	1922	1978	187,863	135,395	4,000	48,468	1,913	0
Mercantile & Gen. Life Reassur. Co./Amer. (The)	NY	1,2	1982	1983	43,463	14,880	6,000	22,582	565	0
Mercantile & Gen. Reinsurance Co., plc (The)	CANADA	1,2	1907	1978	98,292	83,811	1,500	12,980	8,538	0
Merit Life Insurance Co.	IN	1,2	1957	1975	336,951	276,418	1,100	59,433	11,876	98
Meritplan Insurance Company	CA	3,4,5,7	1953	1982	19,107	4,699	2,350	12,058	962	712
Metlife Security Insurance Co.	NJ	1,2	1965	1966	590,703	551,525	2,500	36,678	8,142	0
Metlife Security Insurance Co. of LA	NY	1,2	1964	1974	295,029	185,947	1,748	107,333	15,085	0
Metropolitan Casualty Insurance Co.	RI	3,4,5	1982	1986	17,009	7,704	2,500	6,805	370	0
Metropolitan General Insurance Co.	RI	3,4,5	1981	1986	5,485	537	2,500	2,448	229	0
Metropolitan Insurance & Annuity Co.	NY	1,2	1976	1976	2,314,834	2,216,828	2,001	96,005	(10,466)	946
Metropolitan Life Insurance Co.	NY	1,2	1867	1915	88,140,130	85,131,347	0	3,008,783	359,895	5,740
Metropolitan Property & Liability Ins. Co.	RI	2,3,4,5,7	1972	1973	1,016,944	822,494	3,000	191,450	13,194	308
Metropolitan Reinsurance Company	NY	3,5,7	1977	1980	392,200	278,110	2,500	111,590	9,232	0
Metropolitan Tower Life Ins. Co.	NY	1,2	1983	1983	38,009	23,976	2,000	12,034	(14,179)	32
MIC General Insurance Corp.	MI	2,3,4,5,7	1981	1982	60,962	34,540	2,500	23,922	4,936	0
MIC Life Insurance Corporation	MI	1,2	1975	1977	268,644	250,748	2,500	15,396	(7,234)	185
MIC Property & Casualty Ins. Corp.	MI	3,4,5,6,7	1980	1982	191,095	147,511	2,500	41,084	8,457	181
Michigan Millers Mutual Ins. Co.	MI	3,4,5,6	1881	1914	150,470	92,202	0	58,269	4,675	0
Michigan Mutual Insurance Co.	MI	2,3,4,5,6,7	1912	1950	798,386	591,669	0	206,717	11,892	25
Middle Atlantic Life Insurance Co.	PA	1,2	1958	1987	8,970	5,798	1,200	1,972	47	0
Midland Insurance Co. (Susp.)	NY	3,4,5,6,7		1968						0
Midland National Life Insurance Co.	SD	1,2	1906	1926	573,827	450,455	1,503	121,868	21,583	935
Midwest Life Insurance Co. (The)	MN	1,2	1906	1972	166,849	155,410	1,000	10,439	(2,075)	0
Midwest Mutual Insurance Co.	IA	3,4,5,7	1948	1958	42,554	26,384	0	16,170	3,191	41
Midwestern United Life Insurance Co.	IN	1,2	1948	1962	266,773	212,120	2,500	52,153	486	40
Mid-America Life Assurance Co.	MI	1,2	1967	1975	20,906	17,808	1,998	1,100	(552)	0
Mid-Century Insurance Co.	CA	2,3,4,5,6,7	1953	1954	112,487	84,126	2,000	26,361	2,649	7,376
Mid-Continent Life Ins. Co.	OK	1,2	1909	1965	102,711	78,828	2,000	21,883	1,398	5
Mid-West National Life Ins. Co. of TN	TN	1,2	1965	1985	36,878	29,377	2,000	5,501	665	151
Milbank Insurance Co.	SD	3,4,5,6,7	1892	1982	85,935	47,175	1,250	37,510	6,264	1,777
Millers Casualty Ins. Co. of TX (The)	TX	3,4,5,7	1962	1981	15,160	7,193	2,000	5,967	1,070	594
Millers Life Insurance Co. of TX (The)	TX	1,2	1962	1970	28,433	20,821	1,000	6,612	608	18
Millers Mutual Fire Ins. Co. of TX (The)	TX	3,4,5,6,7	1898	1970	84,374	34,491	0	49,883	5,920	5

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Millers National Insurance Co.	IL	3,4,5,6,7	1869	1915	24,221	18,863	1,800	3,558	(442)	9
Ministers Life - A Mutual Life Insurance Co.	MN	1,2	1901	1987	168,956	153,521	0	15,435	1,287	25
Minnehoma Insurance Co.	OK	2,3,4,5,7	1977	1977	119,097	101,429	2,500	15,168	(1,169)	412
Minnesota Mutual Fire & Casualty Co.	MN	3,4,5,7	1930	1987	50,261	33,193	0	17,068	3,868	0
Minnesota Mutual Life Ins. Co. (The)	MN	1,2	1880	1947	4,005,271	3,850,620	0	154,651	3,324	1,891
Minnesota Protective Life Ins. Co.	MN	1,2	1936	1967	36,092	30,488	1,000	4,604	87	5
Mission American Insurance Co. (Susp.)	CA	2,3,4,5,6,7	1950	1950						693
Mission Insurance Co. (Susp.)	CA	3,4,5,6,7	1948	1972						0
Mission National Insurance Co. (Susp.)	CA	3,4,5,6,7	1974	1979						0
Mission Reinsurance Corp. (Susp.)	CA	3,4,5,6,7	1980	1981						0
MML Bay State Life Ins. Co.	MA	1,2	1894	1981	27,858	3,361	2,000	22,497	662	43
MML Life Insurance Company	MA	1	1983	1981	31,367	23,270	2,013	6,084	1,222	14
MML Pension Insurance Co.	MA	1,2	1980	1981	165,769	136,078	2,000	27,691	1,248	0
Modern American Life Insurance Co.	CO	1,2	1960	1965	219,207	137,646	3,000	78,561	142,600	9
Modern Pioneers' Life Insurance Co.	AZ	1,2	1959	1963	10,404	8,457	750	1,197	(741)	1
Modern Service Insurance Co.	MN	3,4,5,7	1968	1974	20,838	10,330	1,250	9,258	761	0
Monarch Life Insurance Co.	MA	1,2	1901	1957	4,396,067	4,264,715	6,008	125,344	(27,384)	4,105
Montgomery Ward Insurance Co.	IL	2,3,4,5,7	1974	1984	182,655	67,728	3,000	111,927	20,688	159
Montgomery Ward Life Insurance Co.	IL	1,2	1966	1967	287,088	196,653	1,520	88,916	36,654	364
Monumental General Casualty Co.	MD	3,4,5	1936	1987	5,364	1,918	1,500	1,947	224	0
Monumental General Insurance Co.	MD	1,2	1956	1974	156,414	127,475	2,500	26,439	1,058	438
Monumental Life Insurance Co.	MD	1,2	1860	1982	678,682	605,034	14,015	59,634	11,521	48
MONY Life Insurance Co. of America	NY	1,2	1969	1976	646,566	602,894	2,500	41,172	1,008	2,048
MONY Reinsurance Corporation	NY	3,4,5,6,7	1975	1977	230,121	153,402	2,350	74,369	20,640	0
Mortgage Guaranty Insurance Corp.	WI	9	1979	1979	472,685	225,153	4,412	243,121	1,871	433
Motor Club of America Insurance Co.	NJ	5,7	1929	1969	85,930	57,309	2,415	26,206	2,739	15
Motor Vehicle Casualty Co.	RI	3,4,5	1930	1971	6,072	3	2,400	3,669	555	0
Motors Insurance Corporation	MI	3,4,5	1939	1940	2,453,449	1,890,392	2,500	560,557	118,221	347
Mt. Airy Insurance Co.	NJ	2,3,4,5,7	1939	1962	9,810	674	2,350	6,787	292	19
Munich American Reassurance Co.	NY	1,2	1959	1981	89,575	66,869	3,000	19,706	3	0
Munich American Reinsurance Co.	NY	2,3,4,5,6,7	1975	1987	701,488	506,103	7,000	188,385	25,560	0
Munich Reinsurance Co. (US Branch)	NY	2,3,4,5,6,7	1955	1987	898,802	656,568	0	242,234	24,507	0
Municipal Bond Investors Assur. Corp.	NY	2,7	1968	1972	1,035,660	674,325	2,500	358,836	41,795	301
Mutual Benefit Life Insurance Co. (The)	NJ	1,2	1845	1893	10,095,979	9,722,241	0	373,738	35,383	577
Mutual Life Insurance Co. of NY (The)	NY	1,2	1843	1893	13,976,387	13,460,941	0	515,446	48,951	10,376
Mutual of America Life Ins. Co.	NY	1,2	1945	1982	4,167,459	3,997,503	0	169,956	1,477	14
Mutual of Enumclaw Insurance Co.	WA	3,4,5,7	1898	1952	144,462	94,681	0	49,780	9,391	15,679
Mutual of Omaha Insurance Co.	NE	1,2	1910	1920	1,998,223	1,539,375	0	458,848	(64,899)	4,505
Mutual Protective Insurance Co.	NE	2	1930	1962	53,339	24,533	0	28,806	2,607	42
Mutual Security Life Insurance Co.	IN	1,2	1939	1975	618,870	608,397	0	10,473	(11,982)	27
Mutual Service Casualty Insurance Co.	MN	3,4,5,7	1919	1974	180,229	125,752	0	54,477	11,501	605
Mutual Service Life Insurance Co.	MN	1,2	1934	1974	477,570	448,557	0	29,014	1,363	173
Mutual Trust Life Insurance Co.	IL	1,2	1905	1969	400,948	361,393	0	39,555	1,448	19
National American Insurance Co of CA	CA	3,4,5	1966	1987	77,679	58,062	1,300	18,318	(14,634)	239

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
National American Insurance Co.	NE	3,4,5,7	1919	1969	22,425	13,262	2,400	6,763	651	60
National American Life Insurance Co. of PA	CA	1,2	1953	1956	88,054	80,917	1,500	5,637	(2,995)	59
National Benefit Life Insurance Co.	NY	1,2	1963	1968	1,618,449	1,560,919	1,801	55,728	(16,396)	238
National Casualty Co.	MO	2,3,4,5,7	1904	1930	134,320	106,624	2,500	25,196	(6,019)	1,570
National Chiropractic Mutual Ins. Co.	IA	3,4,5,7	1946	1977	58,954	47,570	0	11,384	4,375	144
National Continental Insurance Co.	OH	3,4,5	1898	1958	66,021	46,061	2,500	17,460	749	158
National Dental Health Insurance Co.	AZ	2	1986	1987	3,178	905	1,000	1,273	102	0
National Deposit Guaranty Corp.	OH	5	1974	1984	52,094	1,339	0	50,755	725	911
National Farmers Union Life Ins. Co.	CO	1,2	1938	1950	144,833	134,728	1,100	9,005	1,617	120
National Farmers Union Property & Casualty Co.	CO	3,4,5,6	1984	1986	140,865	113,630	2,500	24,735	16,735	1,111
National Farmers Union Standard Ins. Co.	CO	2,3,4,5	1968	1968	12,878	7,942	1,250	3,686	(1,267)	19
National Fidelity Life Insurance Co.	KS	1,2	1923	1962	386,722	353,249	3,125	30,348	4,105	177
National Fire Insurance Co. of Hartford	IL	2,3,4,5,6,7	1871	1893	1,014,900	814,387	5,000	195,513	12,668	545
National Fire & Indemnity Exchange	MO	3,4,5	1915	1985	6,219	4,209	0	2,010	38	14
National Foundation Life Insurance Co.	TX	1,2	1983	1983	55,858	46,598	1,200	8,060	330	690
National General Insurance Co.	MO	3,5	1967	1969	114,414	87,471	500	26,443	4,432	571
National Guardian Life Insurance Co.	WI	1,2	1910	1965	321,103	294,083	0	27,020	1,712	3
National Health Insurance Co.	TX	1,2	1966	1981	28,342	14,731	2,000	11,611	1,497	169
National Home Life Assurance Co.	PA	1,2	1920	1957	3,117,566	2,931,840	2,530	183,197	29,652	409
National Indemnity Company	NE	2,3,4,5,6,7	1940	1949	2,460,279	1,044,775	5,500	1,410,003	73,150	2,118
National Insurance Underwriters	MO	5	1945	1959	9,019	6,597	0	2,422	182	168
National Investors Life Ins. Co. (The)(Susp.)	AR	1,2	1957	1976						0
National Life Insurance Co.	VT	1,2	1850	1946	3,590,887	3,441,460	0	149,427	(45,464)	118
National Old Line Insurance Co.	AR	1,2	1981	1981	350,770	225,535	4,401	120,835	16,196	20
National Pension Life Insurance Co.	NY	1,2	1981	1982	9,515	2,392	2,500	4,622	163	0
National Property Owners Ins. Co. (The)	TN	3,4,5,7	1974	1975	9,690	2,462	1,250	5,978	1,454	0
National Public Service Insurance Co.	TX	1,2	1940	1940	68,282	55,529	2,500	10,253	1,307	279
National Reinsurance Corporation	CA	2,3,4,5,7	1977	1977	810,933	647,023	5,000	158,910	23,108	0
National Reserve Life Insurance Co.	MO	1	1919	1951	5,305	305	1,762	3,238	8,951	11
National States Insurance Co.	MO	1,2	1964	1974	43,767	26,321	2,000	15,446	3,949	4
National Surety Corporation	IL	2,3,4,5,6,7	1970	1972	541,569	457,020	2,515	82,035	6,501	2,379
National Travelers Life Co.	IA	1,2	1907	1949	243,699	219,095	0	24,604	2,897	39
National Union Fire Ins. Co. of Pittsburgh, PA	NY	2,3,4,5,6,7	1901	1952	4,118,978	3,482,402	4,479	632,097	6,506	9,273
National Western Life Insurance Co.	TX	1,2	1957	1959	1,027,474	993,500	3,478	30,496	4,456	86
Nationwide Life Insurance Co.	OH	1,2	1931	1955	7,298,978	6,939,904	3,815	355,259	15,845	1,463
Nationwide Mutual Fire Ins. Co.	OH	2,3,4,5,6,7	1934	1955	1,241,497	948,023	0	293,473	36,121	2,199
Nationwide Mutual Insurance Co.	OH	2,3,4,5,6,7	1926	1955	7,667,780	5,680,997	0	1,986,783	241,040	2,238
Nationwide Property & Casualty Insurance Co.	OH	3,4,5,6,7	1981	1987	40,066	31,906	2,400	5,760	1,344	0
NEM Re-Insurance Corp. (Susp.)	NY	2,3,4,5,7	1972	1974	32,031	28,203	2,400	1,428	(1,077)	0
Netherlands Insurance Co. (The)	NH	3,4,5,7	1979	1980	43,738	31,747	2,500	9,490	1,707	2
New Century Life Insurance Co.	TN	1,2	1973	1983	129,575	68,009	2,000	59,565	(7,404)	0
New England General Life Insurance Co.	MA	1,2	1973	1981	121,899	101,691	3,600	16,608	1,579	5
New England Insurance Co.	MA	3,4,5,7	1954	1969	177,563	133,282	3,000	41,281	9,674	0
New England Mutual Life Insurance Co.	MA	1,2	1843	1951	14,204,306	13,683,890	0	520,416	(73,479)	1,133

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life
2 - Disability
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4 - Marine and Transportation
5 - Casualty (Workers Comp)
6 - Casualty (+Workers Comp)
7 - Surety
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Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
New England Reinsurance Corp.	MA	3,4,5,6,7	1982	1983	522,151	351,261	3,000	167,890	14,635	0
New England Variable Life Insurance Co.	MA	1,2	1980	1981	49,684	40,397	2,500	6,787	(4,329)	92
New Hampshire Indemnity Co., Inc.	NH	3,4,5	1952	1981	7,070	0	2,500	4,570	501	82
New Hampshire Insurance Co.	NH	2,3,4,5,6,7	1870	1919	1,745,394	1,383,254	5,325	356,815	22,105	2,452
New Jersey Life Insurance Co.	NJ	1,2	1964	1968	175,549	166,298	1,200	8,051	940	149
New York Life Insurance Co.	NY	1,2	1845	1896	31,843,651	29,989,544	0	1,854,107	137,058	12,081
New York Life Ins. & Annuity Corp.	NY	1,2	1980	1981	7,123,089	6,981,098	2,500	139,491	(42,452)	4,715
New York Life & Health Ins. Co.	NY	1,2	1982	1983	12,468	278	2,000	10,190	435	0
New York Marine & General Insurance Co.	NY	4,5	1972	1987	193,557	125,734	8,690	59,133	12,342	4
New York Underwriters Insurance Co.	CT	3,4,5,6,7	1926	1925	450,354	354,455	3,000	92,899	20,444	514
Newark Insurance Co.	NC	2,3,4,5,7	1810	1912	257,511	206,304	2,500	48,706	5,495	0
Niagara Fire Insurance Co.	NY	2,3,4,5,7	1850	1977	111,504	90,338	10,000	11,165	948	2
Nichido Fire & Marine Ins. Co., Ltd.	NY	3,4,5,7	1975	1977	32,997	21,134	0	11,863	(209)	0
NN Investors Life Insurance Co., Inc.	IA	1,2	1962	1971	519,061	462,907	2,660	53,494	4,901	706
North American Co. for Life & Health Ins. (The)	IL	1,2	1886	1908	979,591	873,134	2,000	104,456	24,027	371
North American Co. for Prop/Cas. Ins.	CT	3,4,5,7	1929	1938	460,578	297,345	4,000	159,233	8,274	46
North American Equitable Life Assurance Co.	CT	1,2	1960	1968	24,056	17,166	1,000	5,889	450	1
North American Life & Casualty Co.	MN	1,2	1979	1980	793,902	728,431	20,000	45,472	11,289	638
North American Reassurance Co.	NY	1,2	1923	1968	539,464	482,877	3,000	53,587	(9,057)	0
North American Reinsurance Corp.	NY	2,3,4,5,7	1940	1960	854,017	639,299	6,000	208,718	32,249	0
North American Security Life Insurance Co.	DE	1	1979	1987	106,391	96,501	1,518	8,373	(2,544)	0
North American Specialty Insurance Co.	NH	3,4,5,7	1974	1984	16,279	3,427	2,500	10,352	(1,583)	0
North Carolina Mutual Life Ins. Co.	NC	1,2	1899	1978	216,357	197,927	0	18,430	(2,899)	0
North Central Life Insurance Co.	MN	1,2	1921	1955	232,323	220,862	2,500	8,961	1,598	710
North Coast Life Insurance Co.	WA	1,2	1965	1966	37,040	35,299	550	1,191	105	260
North Pacific Insurance Co.	OR	3,4,5,6,7	1958	1964	6,533	2,783	650	3,100	305	5,580
North River Insurance Co. (The)	NJ	2,3,4,5,6,7	1971	1972	1,409,050	1,233,956	2,500	172,594	71,060	411
North Star Reinsurance Corp.	NJ	2,3,4,5,7	1956	1981	422,392	337,733	3,000	81,658	4,748	8
North West Life Assur. Co. of America	WA	1	1966	1979	16,175	12,728	960	2,487	(687)	158
North West Life Assur. of Canada (The)	WA	1	1967	1976	199,078	188,147	0	10,181	(792)	49
Northbrook Indemnity Co.	IL	2,3,4,5,6,7	1978	1981	14,289	3,410	2,500	8,380	696	8
Northbrook Life Insurance Co.	IL	1,2	1960	1981	435,707	405,838	2,500	27,369	(9,100)	431
Northbrook National Insurance Co.	IL	2,3,4,5,6,7	1978	1981	16,282	5,560	2,500	8,222	733	168
Northbrook Prop. & Cas. Co.	IL	2,3,4,5,6,7	1932	1947	140,082	27,238	3,000	109,844	9,755	109
Northern Assurance Co. of America (The)	MA	2,3,4,5,6,7	1980	1980	454,947	331,579	2,500	120,868	20,056	3
Northern Insurance Co. of NY	MD	3,4,5,6,7	1897	1934	43,154	748	9,763	32,643	2,557	853
Northern Life Insurance Co.	WA	1,2	1906	1978	1,197,056	1,135,633	1,500	59,923	15,325	187
Northland Casualty Co.	MN	3,4,5,7	1959	1959	22,518	13,776	2,500	6,242	566	0
Northland Insurance Co.	MN	3,4,5	1948	1960	165,003	108,242	2,500	54,261	10,933	2,509
Northwestern Mutual Life Ins. Co. (The)	WI	1,2	1858	1896	22,602,895	21,559,656	0	143,239	20,147	15,165
Northwestern National Casualty Co.	WI	3,4,5,6,7	1965	1966	266,143	203,481	2,350	60,313	21,613	423
Northwestern National Insurance Co.	WI	2,3,4,5,6,7	1869	1906	178,067	144,500	9,010	29,557	(44,642)	382
Northwestern National Life Ins. Co.	MN	1,2	1885	1901	4,715,509	4,427,213	13,975	274,321	30,443	1,096
Northwestern Security Life Ins. Co.	NC	1,2	1969	1985	26,973	23,909	1,200	1,864	30,910	0

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Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
NWNL Reinsurance Co.	MN	2,3,4,5,6,7	1979	1981	200,182	153,756	4,167	42,258	8,168	0
Occidental Fire & Casualty Co. of NC	NC	2,3,4,5,6,7	1962	1962	110,955	94,124	2,500	14,332	(7,979)	0
Occidental Life Insurance Co. of NC	NC	1,2	1906	1948	176,755	155,799	2,500	18,455	4,421	31
Ohio Casualty Ins. Co.	OH	2,3,4,5,6,7	1920	1947	1,304,611	862,210	2,951	439,451	31,524	1,797
Ohio Farmers Insurance Co.	OH	2,3	1848	1969	485,411	289,954	0	195,457	11,212	0
Ohio General Insurance Co. (The)	MO	3,4,5,7	1972	1974	8,470	4,443	2,500	1,527	(398)	39
Ohio Hospital Insurance Co.	OH	3,5	1978	1982	58,734	50,357	2,029	6,349	3,581	0
Ohio Indemnity Company	OH	5	1956	1986	3,174	668	1,015	1,491	707	0
Ohio Life Insurance Co. (The)	OH	1,2	1926	1970	184,364	157,977	1,100	25,287	6,803	26
Ohio National Life Assurance Corp.	OH	1,2	1979	1980	161,742	133,312	7,500	20,930	2,120	1,349
Ohio National Life Insurance Co. (The)	OH	1,2	1910	1933	1,581,980	1,492,090	0	89,890	2,239	322
Ohio Security Insurance Co.	OH	3,4,5,7	1951	1970	35,804	19,040	1,400	15,365	1,623	182
Ohio State Life Insurance Co. (The)	OH	1,2	1906	1982	507,119	410,893	1,998	94,228	(15,759)	48
Old American Insurance Co.	MO	1,2	1939	1969	164,728	133,753	4,000	28,513	1,967	175
Old Faithful Life Insurance Co.	WY	1,2	1953	1957	15,722	14,033	1,000	690	(49)	3
Old Line Life Insurance Co. of America (The)	WI	1,2	1910	1962	582,866	455,731	1,728	125,407	30,675	359
Old Reliance Insurance Co.	AZ	1,2	1961	1987	3,980	1,753	1,000	1,227	35	0
Old Republic Insurance Co.	PA	2,3,4,5,6,7	1935	1955	1,060,543	836,948	2,430	221,166		904
Old Republic Life Insurance Co.	IL	1,2	1923	1948	180,367	150,518	1,828	28,020	2,143	600
Omaha Financial Life Insurance Co.	MN	1,2	1956	1968	50,889	29,794	1,500	19,595	322	731
Omaha Indemnity Co. (The)	NE	2,3,4,5,7	1967	1968	170,668	164,461	2,250	3,957	(7,623)	45
Omaha Property & Casualty Ins. Co.	NE	2,3,4,5,7	1979	1981	56,975	41,608	2,500	12,867	2,828	270
Omega National Insurance Co.	WA	1	1980	1980	25,311	22,196	1,000	2,115	(178)	719
Orange State Life & Health Ins. Co.	FL	1,2	1982	1983	20,908	13,070	2,500	5,338	371	2
Oregon Automobile Insurance Co.	OR	3,4,5,6,7	1926	1963	129,444	97,001	1,500	30,943	4,898	620
Oregon Mutual Insurance Co.	OR	3,4,5	1894	1925	69,128	53,390	0	15,738	1,943	4,828
Oregon Pacific States Insurance Co.	OR	1,2	1966	1987	7,637	4,167	1,000	2,470	217	0
Ormond Reinsurance Co.	FL	3,4,5,6	1976	1981	20,973	19,410	1,000	564	342	0
Oxford Life Insurance Co.	AZ	1,2	1968	1985	256,874	144,429	2,000	110,445	3,602	126
Pacific Compensation Ins. Co.	CA	5,6	1980	1986	93,361	68,099	1,200	24,062	4,720	0
Pacific Employers Insurance Co.	CA	2,3,4,5,6,7	1923	1942	417,151	302,825	2,357	111,969	12,531	2,932
Pacific Fidelity Life Insurance Co.	IA	1,2	1956	1959	825,131	801,094	1,500	22,537	767	1,182
Pacific Guardian Life Ins. Co., Ltd.	HI	1,2	1962	1973	48,677	33,701	6,000	8,976	201	23
Pacific Heritage Assurance Co.	OR	1,2	1964	1966	148,054	138,147	1,351	8,555	(982)	1,795
Pacific Indemnity Co.	NJ	2,3,4,5,6,7	1926	1927	969,443	764,953	5,535	198,956		263
Pacific Marine Insurance Co.	WA	4,5,6,7	1981	1982	35,972	89,145	2,350	(55,524)	(13,510)	11
Pacific Marine Ins. Co. of Alaska	WA	2,3,4,5,6,7	1979	1981	28,034	51,018	1,500	(24,484)	(1,414)	0
Pacific Mutual Life Insurance Co.	CA	1,2	1868	1936	6,981,386	6,770,547	0	210,839	9,740	2,753
Pacific Northwest Life Insurance Co.	OR	1,2	1965	1967	10,451	9,276	500	675	229	144
Pacific Standard Life Insurance Co.	CA	1,2	1960	1969	307,387	262,595	1,200	43,593	(1,900)	2,926
Pathfinder Insurance Co.	CO	5	1986	1987	5,393	230	2,000	3,163	143	0
Pathmark Assurance Co.	NE	1,2	1982	1982	3,414	21	1,200	2,193	120	0
Paul Revere Life Insurance Co. (The)	MA	1,2	1930	1930	1,358,732	1,229,850	9,800	119,082	23,998	355
Paul Revere Protective Life Ins. Co. (The)	MA	1,2	1974	1975	219,668	197,866	2,000	19,801	(6,149)	4

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Paul Revere Variable Annuity Ins. Co. (The)	MA	1,2	1966	1968	753,456	711,947	2,500	39,009	13,289	33
Paxton National Insurance Co.	PA	2,3,4,5,7	1970	1977	9,188	5,640	1,645	1,903	129	0
Peerless Insurance Co.	NH	2,3,4,5,7	1903	1943	318,776	233,719	8,849	76,208	10,801	2
Peninsular Life Insurance Co.	FL	1,2	1900	1971	89,214	79,321	3,626	6,267	(1,755)	12
Penn Casualty Insurance Co.	DE	2,3,4,5	1981	1987	23,298	11,430	3,000	8,868	130	0
Penn Diversified Ins. & Annuity Co.	PA	1	1957	1981	383,061	373,779	2,000	7,282	1,078	0
Penn Insurance & Annuity Co. (The)	PA	1,2	1981	1981	461,474	447,243	2,000	12,231	(3,698)	35
Penn Mutual Life Insurance Co. (The)	PA	1,2	1847	1902	4,099,485	3,928,975	0	170,511	2,199	138
Pennsylvania Life Insurance Co.	CA	1,2	1948	1954	396,803	313,736	1,516	81,550	6,204	416
Pennsylvania Manufacturers' Assn. Ins. Co.	PA	3,4,5,6,7	1964	1977	1,039,808	861,285	3,093	175,431	21,701	1
Pennsylvania Millers Mutual Ins. Co.	PA	3,4,5,6,7	1887	1920	72,000	39,762	0	32,238	1,780	783
Pennsylvania Natl. Mutual Casualty Ins. Co.	PA	2,3,4,5,6,7	1920	1974	544,081	450,789	0	93,292	2,766	0
Pension Life Insurance Co. of America	PA	1,2	1964	1971	14,971	8,545	1,500	4,926	290	0
Petroleum Casualty Co.	TX	3,4,5,6	1925	1969	42,784	34,550	1,250	6,985	2,850	65
PHF Life Insurance Company	MI	1,2	1974	1977	197,224	177,497	2,500	17,227	1,764	0
Philadelphia American Life Ins. Co.	TX	1,2	1978	1978	152,745	129,527	3,000	20,219	453	0
Philadelphia Life Insurance Co.	TX	1,2	1982	1982	1,146,421	1,029,730	3,000	113,691	14,138	174
Philadelphia Reinsurance Corp.	PA	2,3,4,5,7	1953	1966	172,661	109,552	3,000	60,109	263	0
Phoenix American Life Insurance Co.	CT	1,2	1975	1976	126,073	120,914	1,500	3,659	785	0
Phoenix Assurance Co. of NY	NY	2,3,4,5,6,7	1977	1977	117,454	45,401	5,000	67,053	3,050	13
Phoenix General Insurance Co.	CT	3,4,5,7	1981	1987	24,538	4,437	2,500	17,601	(478)	0
Phoenix Insurance Co. (The)	CT	2,3,4,5,6,7	1850	1880	1,903,632	1,381,218	10,000	512,415	81,299	2,043
Phoenix Mutual Life Insurance Co.	CT	1,2	1851	1927	5,200,524	4,972,960	0	227,564	14,261	427
Physicians Life Insurance Co.	NE	1,2	1970	1970	79,829	66,013	1,500	12,316	2,662	73
Physicians Mutual Insurance Co.	NE	1,2	1902	1965	369,657	232,313	0	137,345	14,097	2,252
Piedmont American Life Insurance Co. (Susp.)	NC	1,2	1965	1974	6,976	6,675	1,200	(899)	(2,442)	0
Pierce National Life Insurance Co.	CA	1,2	1929	1966	167,529	151,951	2,000	13,578	4,057	396
Pilgrim Life Insurance Co. of America	DE	1,2	1962	1987	10,180	2,840	1,200	6,140	56	0
Pioneer American Insurance Co.	TX	1,2	1946	1958	14,193	7,737	2,500	3,956	917	10
Pioneer Life Insurance Co. of IL	IL	1,2	1964	1977	169,403	147,274	2,541	19,588	77	1,579
Pioneer Mutual Life Insurance Co.	ND	1,2	1947	1948	172,657	164,526	0	8,130	1,122	326
Pioneer Security Life Ins. Co.	TX	1,2	1956	1982	16,472	10,713	2,500	3,259	108	1
Planet Insurance Co.	PA	2,3,4,5,6,7	1959	1963	49,643	41,992	2,350	5,301	2,147	1,812
PMI Insurance Co.	CA	3,5,7	1973	1981	22,850	5,440	2,350	15,060	1,935	2
PMI Mortgage Insurance Co.	CA	9	1973	1974	440,733	215,185	2,048	23,500	(38,117)	69
Potomac Insurance Co. of IL	PA	3,4,5,7	1982	1984	53,401	26,076	3,000	24,326	3,391	0
Prarie States Life Insurance Co.	SD	1,2	1959	1968	86,598	75,549	2,500	8,548	2,062	60
Preferred Risk Life Insurance Co.	IA	1,2	1958	1962	121,839	81,765	1,919	38,155	5,573	12
Preferred Risk Mutual Insurance Co.	IA	2,3,4,5,6,7	1947	1954	221,622	131,047	0	90,576	18,114	355
Premier Alliance Insurance Co.	CA	3,4,5,7	1979	1982	9,238	4,256	2,350	2,631	(393)	0
Preserver Assurance Co. (The)	NY	3,4,5	1981	1984	6,135	2,007	2,500	1,628	(1,288)	2
Presidential Life Insurance Co.	NY	1,2	1966	1981	1,438,717	1,380,498	2,005	56,215	18,042	21
Principal Casualty Insurance Co.	IA	2,3,5	1974	1980	288,521	190,431	2,500	95,589	(1,041)	314
Principal Mutual Life Insurance Co.	IA	1,2	1879	1901	19,027,714	18,387,497	0	640,218	66,142	5,438

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Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Principal National Life Ins. Co.	IA	1	1981	1982	401,566	379,302	2,100	20,164	1,325	274
Professional Investors Life Ins. Co.	OK	1,2	1953	1980	40,022	34,968	1,000	4,054	(1,770)	157
Professional Mutual Insurance Co. (Susp.)	MO	5	1959	1980						0
Progressive American Life Insurance Co.	OH	1,2	1968	1972	41,244	22,549	2,000	16,695	4,302	0
Progressive Casualty Insurance Co.	OH	3,5,7	1956	1969	1,032,003	757,038	2,500	272,465	22,002	1,920
Progressive Northern Ins. Co.	OH	3,5	1981	1987	25,946	11,381	2,350	12,214	1,063	0
Progressive Preferred Insurance Co.	OH	3,4,5	1980	1985	117,474	89,275	2,350	25,848	3,511	0
Progressive Specialty Insurance Co.	OH	3,5,7	1976	1981	168,477	119,937	2,500	46,040	6,224	26
Protected Home Mutual Life Ins. Co.	PA	1,2	1964	1981	84,358	79,607	0	4,751	172	0
Protection Mutual Insurance Co.	IL	3,4,5,7	1887	1957	540,370	252,108	0	288,262	55,279	256
Protective Insurance Co.	IN	3,4,5,6,7	1954	1967	248,706	173,441	2,550	72,715	11,241	255
Protective Life Insurance Co.	AL	1,2	1907	1971	731,858	611,405	5,000	115,454	18,308	185
Protective National Ins. Co. of Omaha (The)	NE	2,3,4,5,7	1958	1958	106,437	86,486	2,050	17,902	(9,498)	0
Providence Washington Insurance Co.	RI	2,3,4,5,6,7	1799	1898	223,230	167,578	5,021	50,631	15,881	99
Provident General Insurance Co.	TN	3,4,5	1974	1981	47,571	28,624	2,500	16,447	(5,032)	0
Provident Life Insurance Co.	MD	1,2	1916	1951	153,093	134,795	2,363	15,935	731	213
Provident Life & Accident Insurance Co.	TN	1,2	1887	1928	3,648,380	3,124,077	37,353	486,950	(22,003)	1,503
Provident Life & Casualty Ins. Co.	TN	1,2	1952	1985	135,431	106,783	1,200	27,448	(1,574)	0
Provident National Assurance Co.	TN	1	1967	1967	5,241,569	5,086,205	3,000	152,364	18,476	0
Providers Fidelity Life Insurance Co.	PA	1,2	1969	1978	62,003	46,884	2,000	13,119	(184)	31
Pruco Life Insurance Co.	NJ	1,2	1976	1976	2,443,222	2,398,307	2,500	42,415	(139,107)	5,040
Prudential Commercial Insurance Co.	NJ	2,3,4,5,7	1978	1981	18,761	8,079	3,500	7,183	930	0
Prudential General Insurance Co.	NJ	2,3,4,5,7	1978	1981	21,552	11,889	3,500	6,163	648	118
Prudential Ins. Co. of America (The)	CA	1,2	1875	1902	108,815,241	105,345,764	0	3,469,477	930,205	15,850
Prudential Mortgage Insurance Co.	MO	9	1974	1986	7,374	3,073	1,000	3,301	116	0
Prudential Property & Casualty Ins. Co.	NJ	2,3,4,5,7	1975	1975	2,412,982	1,827,077	4,000	581,905	91,103	1,888
Prudential Reinsurance Co.	NJ	2,3,4,5,6,7	1973	1976	2,189,822	1,791,890	2,500	395,432	49,924	0
Public Service Mutual Insurance Co.	NY	3,5	1925	1964	335,781	288,672	0	47,109	11,646	0
Puritan Insurance Co.	KS	2,3,4,5,7	1924	1977	454,474	399,245	2,500	52,729	(50,729)	9
Putnam Reinsurance Company	NY	2,3,4,5,7	1985	1979	287,532	189,023	2,500	96,009	2,812	0
Pyramid Life Insurance Co. (The)	KS	1,2	1914	1959	76,695	57,714	1,204	17,777	2,189	80
Ramsey Insurance Co.	MN	3,4,5,6,7	1982	1983	41,121	29,259	2,500	9,362	2,784	0
Ranger Insurance Co.	DE	2,3,4,5,6,7	1923	1980	378,112	298,441	2,500	77,171	4,131	1,887
Redland Insurance Co.	IA	3,4,5,7	1979	1985	8,116	2,611	2,000	3,506	388	391
Redwood Fire & Casualty Ins. Co.	CA	3,4,5,7	1970	1983	46,675	3,290	2,500	40,885	1,509	0
Reinsurance Corporation of New York	NY	2,3,4,5,7	1968	1959	272,751	199,668	2,000	71,083	7,111	0
Reinsurance Co. of America, Inc.	IL	3,4,5	1973	1981	46,922	43,935	2,350	637	(2,606)	0
Reliable Insurance Co.	OH	3,4,5,7	1865	1957						0
Reliable Life Insurance Co. (The)	MO	1,2	1912	1970	343,658	297,851	10,734	35,073	(2,161)	2
Reliance Insurance Co.	PA	2,3,4,5,6,7	1817	1893	2,293,670	1,739,964	41,730	511,976	88,266	937
Reliance Standard Life Insurance Co.	PA	1,2	1907	1966	683,860	579,709	6,003	98,148	28,627	125
Republic American Life Ins. Co.	TX	1,2	1965	1973	2,088	748	1,000	339	(198)	0
Republic Insurance Co.	DE	2,3,4,5,7	1919	1980	677,114	504,814	12,000	160,299	53,330	1
Republic Mortgage Insurance Co.	NC	9	1973	1984	141,676	87,853	2,000	51,823	(6,115)	0

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life
2 - Disability
3 - Property
4 - Marine and Transportation
5 - Casualty (Workers Comp)
6 - Casualty (+Workers Comp)
7 - Surety
8 - Title
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Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Republic National Life Insurance Co.	TX	1,2	1980	1981	506,565	459,452	2,500	44,613	22,580	135
Republic Western Insurance Co.	AZ	2,3,4,5,6,7	1973	1981	289,806	218,841	2,500	68,465	12,759	289
Republic-Vanguard Life Insurance Co.	TX	1,2	1965	1968	61,895	32,778	2,792	26,325	2,612	0
Reserve Life Insurance Co.	TX	1,2	1938	1949	511,018	326,405	2,000	182,613	28,600	92
Reserve National Insurance Co.	OK	1,2	1956	1978	41,027	28,084	1,201	11,743	5,463	7
RLI Insurance Co.	IL	2,3,4,5,7	1960	1972	142,270	85,027	2,500	54,743	11,835	199
Rochdale Insurance Co.	NY	2,3,4,5	1955	1982	7,028	4,818	1,000	1,210	259	0
Rockwood Insurance Co.	PA	3,4,5,6,7	1957	1981	191,623	164,664	2,294	24,664	(4,307)	0
Rocky Mountain Fire & Casualty Co.	WA	3,4,5	1959	1959	11,811	6,468	1,280	4,063	(221)	280
Rocky Mountain Life Ins. Co.	CO	1,2	1965	1984	6,859	2,430	1,200	3,229	725	0
Royal Indemnity Co.	NC	2,3,4,5,6,7	1911	1980	685,556	550,278	2,500	132,778	13,607	265
Royal Insurance Co of America	NC	2,3,4,5,6	1891	1971	1,587,307	1,271,705	18,000	297,602	33,616	5,074
Royal Life Insurance Co. of America	NC	1,2	1963	1977	95,950	52,173	2,500	41,277	2,538	4
Rushmore Mutual Life Insurance Co.	SD	1,2	1938	1955	54,335	46,270	0	8,065	348	86
S & H Insurance Co. (Susp)	CA	3,4,5,7	1972	1981						0
S & H Life Insurance Co. (Susp)	CA	1,2	1968	1981						0
Safeco Insurance Co. of America	WA	3,4,5,6,7	1953	1953	1,435,807	1,108,355	2,500	324,951	78,773	20,215
Safeco Insurance Co. of Illinois	WA	3,4,5	1981	1984	155,453	111,734	2,500	41,218	9,972	1,037
Safeco Life Insurance Co.	WA	1,2	1957	1957	2,513,660	2,417,992	5,000	90,668	4,026	2,818
Safeco National Life Insurance Co.	WA	1,2	1979	1980	13,107	2,967	2,000	8,140	850	32
Safeguard Insurance Co.	NC	2,3,4,5,7	1872	1908	426,205	344,152	2,500	79,553	9,643	0
Safety Mutual Casualty Corp.	MO	5,6,7	1942	1987	192,526	172,499	0	20,027	4,529	40
San Francisco Reinsurance Co.	CA	2,3,4,5,6,7	1964	1982	205,494	172,557	3,922	29,015	(27,265)	0
Savers Life Insurance Co. of America	KS	1,2	1981	1982	15,347	9,972	2,000	3,375	(1,314)	0
Scor Reinsurance Co.	NY	2,3,4,5,6,7	1985	1985	259,701	158,480	2,500	98,721	10,891	0
Sea Insurance Co., Ltd. (U.S. Branch) (The)	NJ	3,4,5,7	1876	1955	187,769	140,453	0	47,316	8,071	56
Seaboard Life Insurance Co.	CANADA	1,2	1961	1982	2,231	1,334	805	(119)	295	98
Seaboard Surety Co.	NJ	3,4,5,7	1928	1947	155,916	97,763	2,500	55,654	6,631	82
Security Assurance Co.	NE	1,2	1968	1976	25,660	12,681	5,200	7,779	1,663	43
Security Benefit Life Insurance Co.	KS	1,2	1892	1950	1,640,964	1,587,992	0	52,972	4,286	78
Security Equity Life Insurance Co.	NY	1,2	1984	1987	41,255	35,986	2,000	3,270	(2,798)	0
Security First Life Insurance Co.	CA	1,2	1961	1975	661,956	607,887	2,400	51,668	7,035	0
Security General Life Ins. Co.	OK	1,2	1965	1981	42,459	34,783	1,035	6,640	929	5
Security Insurance Co. of Hartford	CT	2,3,4,5,6,7	1844	1905	287,441	194,084	14,092	79,265	(12,048)	263
Security Life Ins. Co. of America	MN	1,2	1956	1967	59,084	46,551	1,200	11,333	839	14
Security Life of Denver Insurance Co.	CO	1,2	1950	1960	916,309	716,087	2,880	197,342	3,924	6,052
Security Mutual Life Ins. Co. of Lincoln	NE	1,2	1895	1949	224,337	201,676	0	22,661	1,550	294
Security Mutual Life Ins. Co. of NY	NY	1,2	1887	1983	640,532	613,248	0	27,284	2,833	13
Security National Life Insurance Co.	UT	1,2	1966	1967	26,493	22,277	1,000	3,217	259	108
Security of America Life Insurance Co.	PA	1,2	1963	1976	123,265	100,785	2,044	20,436	2,352	0
Security-Connecticut Life Ins. Co.	CT	1,2	1981	1981	619,006	497,852	2,916	118,238	12,892	152
Select Insurance Co.	TX	3,4,5,7	1955	1968	99,120	82,440	2,500	14,180	444	8
Seneca Insurance Co.	NY	3,4,5,6,7	1978	1978	106,036	76,668	24,000	5,369	1,507	8
Sentinel Security Life Insurance Co.	UT	1,2	1948	1960	26,226	18,968	719	6,539	1,006	89

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life
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6 - Casualty (+Workers Comp)
7 - Surety
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Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Sentry Indemnity Co.	WI	3,4,5,6,7	1968	1969	8,671	565	4,500	3,606	5,095	8
Sentry Insurance A Mutual Co.	WI	2,3,4,5,6,7	1914	1927	1,479,943	1,015,625	0	464,318	70,883	415
Sentry Investors Life Ins. Co.	WI	1	1966	1983	26,236	14,520	1,500	10,216	801	0
Sentry Life Insurance Co.	WI	1,2	1958	1960	903,752	814,152	3,162	86,437	10,663	1,294
Sierra Health & Life Ins Co Inc.	NV	1,2	1906	1942	8,268	5,117	600	2,552	(261)	0
Sierra Life Insurance Co.	ID	1,2	1961	1961	2,642	4,168	650	(2,176)	(383)	61
Signet Reinsurance Co.	NJ	3,4,5,7	1975	1982	127,345	79,336	2,500	45,509	6,050	0
SMA Life Assurance Co.	MA	1,2	1967	1975	1,304,994	1,184,692	2,516	117,786	6,215	214
Sooner Life Insurance Co.	OK	1,2	1958	1984	41,154	29,285	1,100	10,769	1,244	0
South Carolina Insurance Co.	SC	3,4,5,6,7	1910	1953	260,370	179,183	2,599	78,588	10,169	26
Southeastern Fidelity Insurance Co.	GA	3,4,5,7	1949	1987	76,528	44,226	11,025	21,277	2,573	0
Southern Insurance Co.	TX	3,4,5	1948	1960	76,528	44,226	657	31,645	2,573	0
Southern Life Insurance Co.	SC	1,2	1927	1984	195,733	171,046	2,000	22,687	2,393	1
Southland Life Insurance Co.	TX	1,2	1909	1961	963,079	815,820	7,500	139,758	37,501	74
Southwestern Life Insurance Co.	TX	1,2	1903	1981	5,799,196	5,559,196	5,000	235,000	180,191	31
Sovereign Life Insurance Co. of CA	CA	1,2	1963	1972	187,385	158,566	1,100	27,719	(2,126)	177
Springfield Life Insurance Co., Inc.	MA	1,2	1959	1968	174,579	141,076	3,000	30,503	9,056	128
Standard Fire Insurance Co. (The)	CT	2,3,4,5,6,7	1910	1912	913,041	675,279	2,400	235,363	83,905	2,691
Standard Guaranty Insurance Co.	GA	3,4,5	1984	1983	72,817	52,314	2,350	18,153	2,514	0
Standard Insurance Co.	OR	1,2	1906	1920	1,460,742	1,347,105	0	113,637	95,393	4,287
Standard Life and Accident Ins. Co.	OK	1,2	1976	1979	229,891	195,483	1,650	32,757	9,037	264
Standard of America Life Insurance Co.	IL	1,2	1953	1965	61,085	10,233	2,500	48,352	3,517	0
Standard Security Life Ins. Co. of NY	NY	1,2	1958	1960	133,810	99,669	2,069	32,072	1,873	4
State Bond and Mortgage Life Ins. Co.	MN	1,2	1966	1984	165,253	152,822	1,250	11,181	1,335	0
State Farm Annuity & Life Ins. Co.	IL	1,2	1982	1982	4,728	14	1,000	3,714	218	0
State Farm Fire & Casualty Co.	IL	2,3,4,5,6,7	1935	1952	8,089,913	5,064,570	2,500	3,022,843	769,948	18,647
State Farm General Insurance Co.	IL	3,4,5,6,7	1962	1962	76,912	59,301	2,350	15,262	3,035	2,669
State Farm Life Insurance Co.	IL	1,2	1929	1952	8,453,540	7,380,547	3,000	1,069,993	99,691	2,901
State Farm Mutual Automobile Ins. Co.	IL	2,4,5	1922	1929	27,101,161	13,115,179	0	13,985,982	1,041,462	40,607
State Insurance Fund	ID	6	1918	1918	102,446	64,480	0	37,966	7,534	0
State Life Insurance Co. (The)	IN	1,2	1894	1982	169,171	153,100	0	16,071	1,860	25
State Mutual Life Assur. Co.\AM	MA	1,2	1845	1948	4,375,655	4,255,948	0	119,707	11,705	158
States General Life Insurance Co.	TX	1,2	1955	1981	15,763	9,792	1,000	4,971	(397)	1
Statesman Life Insurance Co.	AL	1,2	1964	1976	15,808	13,426	1,100	1,282	(519)	57
Statesman National Life Ins. Co. (The)	TX	1,2	1954	1981	15,613	12,161	1,000	2,452	343	15
Sterling Investors Life Ins. Co.	FL	1,2	1978	1982	10,999	9,047	1,000	952	(1,340)	0
Sterling Life Insurance Co.	OH	1,2	1958	1978	59,315	47,907	2,000	9,408	1,816	45
Stonewall Insurance Co.	AL	2,3,4,5,7	1866	1962	200,809	158,356	2,000	40,453	2,607	105
St. Paul Fire & Marine Insurance Co.	MN	2,3,4,5,6,7	1925	1928	7,112,504	5,914,904	20,000	1,177,600	313,582	5,559
St. Paul Guardian Insurance Co.	MN	2,3,4,5,6,7	1970	1972	16,354	5	2,500	13,849	1,508	1
St. Paul Life Insurance Co.	MN	1,2	1973	1973	4,140	1,137	1,500	1,503	5,561	307
St. Paul Mercury Insurance Co.	MN	2,3,4,5,6,7	1967	1967	30,569	15	2,350	28,205	2,607	981
Summit Fidelity and Surety Co. (The)	MI	3,4,5,7	1940	1983	47,555	31,543	3,000	13,012	3,391	0
Summit Home Insurance Co.	FL	2,3,4,5,7	1956	1966	4,524	1,647	1,500	1,377	1,122	3

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Summit National Life Insurance Co.	OH	1,2	1963	1975	298,921	260,555	2,500	35,865	1,346	962
Sun Insurance Office Ltd. (U.S. Branch)	NJ	3,4,5,6,7	1882	1959	308,897	227,841	0	81,056	17,724	9
Sun Life Assurance Co. of Canada	CANADA	1,2	1871	1926	1,962,178	1,935,598	1,000	25,580	(73,633)	709
Sun Life Assurance Co. of Canada (US)	MA	1	1973	1973	3,505,516	3,248,468	5,900	251,148	(2,896)	192
Sun Life Insurance Co. of America	MD	1,2	1890	1970	2,231,652	2,117,966	5,636	108,049	12,934	1,127
Sunset Life Insurance Co. of America	WA	1,2	1937	1938	220,174	187,414	1,351	31,409	4,365	83
Surety Life Insurance Co.	UT	1,2	1936	1945	196,255	170,222	1,776	24,257	(1,346)	1,897
Sutter Insurance Co.	CA	3,5	1975	1987	18,835	13,626	1,300	3,908	2,124	0
Swiss-Am Reassurance Co.	NY	1,2	1981	1982	5,560	185	1,000	4,375	327	0
Taisho Marine & Fire Ins. Co., Ltd. (US)	NY	3,4,5,7	1957	1983	78,254	47,123	0	31,131	9,356	0
Tandem Insurance Group, Inc.	NY	1,2	1953	1975	1,441,197	1,402,718	1,210	37,270	(58,214)	0
Teachers Ins. & Annuity Assn. of America	NY	1,2	1918	1972	33,210,367	31,834,701	1,200	1,374,466	206,008	55
Teachers Insurance Company	NY	2,3,4,5,7	1971	1973	246,726	108,680	2,500	135,546	9,765	0
Texas Employers Indemnity Co.	TX	3,4,5,6,7	1968	1984	8,569	807	2,500	5,262	383	0
Ticor Indemnity Co.	GA	5	1981	1982	7,400	1,468	2,500	3,432	(33)	3
Time Insurance Co.	WI	1,2	1910	1956	635,392	445,044	1,803	188,545	21,288	78
TMIC Insurance Co. Inc.	CA	9	1973	1973	325,802	495,253	2,000	(171,451)	(111,270)	164
Tokio Marine & Fire Ins. Co. Ltd. (US Branch)	NY	2,3,4,5,6,7	1955	1979	273,282	195,043	0	78,239	6,374	13
Tower Life & Accident Ins. Co.	IN	1,2	1967	1970	23,525	17,122	1,000	5,403	1,304	0
Town & Country Life Ins. Co. of Texas	TX	1,2	1955	1984	8,866	3,399	500	4,966	561	94
Trans-General Life Insurance Co.	MO	1,2	1966	1987	10,705	3,320	2,000	5,385	330	0
Trans Pacific Insurance Co.	NY	3,4,5,7	1928	1983	15,774	9,801	2,500	3,473	278	0
Trans Pacific Life Insurance Co.	CA	1,2	1961	1963	21,342	9,848	3,000	8,494	864	13
Trans World Assurance Co.	CA	1	1963	1977	110,437	92,753	2,426	15,258	2,806	25
Transamerica Assurance Co.	CA	1,2	1973	1987	8,156	4,291	2,500	1,365	(2,336)	4
Transamerica Indemnity Co.	CA	2,3,4,5,6,7	1945	1947	13,662	95	3,290	10,278	822	0
Transamerica Ins. Co. of Texas	CA	3,4,5	1947	1954	3,366	273	1,000	2,092	195	0
Transamerica Insurance Co.	CA	2,3,4,5,6,7	1915	1963	2,064,614	1,379,742	3,290	681,583	50,966	7,539
Transamerica Life Ins. & Annuity Co.	CA	1	1966	1968	5,533,186	5,466,767	1,500	64,919	(4,449)	34
Transamerica Occidental Life Ins. Co.	CA	1,2	1906	1916	5,012,125	4,618,789	27,587	365,749	51,736	2,628
Transamerica Premier Insurance Co.	CA	3,4,5,6,7	1941	1947	297,915	206,522	3,290	88,103	(2,089)	1,128
Transamerica Specialty Insurance Co.	CA	5	1953	1967	16,071	4,610	3,000	8,461	(50)	0
Transatlantic Reinsurance Company	NY	3,4,5,6	1953	1987	932,362	782,212	6,042	144,109	34,353	0
Transcontinental Insurance Co.	IL	2,3,4,5,6,7	1925	1931	361,379	296,389	3,000	61,991	6,890	190
Transit Casualty Co. (Susp.)	MO	2,3,4,5,6,7	1945	1958						0
Transport Insurance Co.	DE	3,4,5,6,7	1976	1976	251,355	209,798	2,938	38,620	(7,246)	175
Transport Life Insurance Co.	TX	1,2	1958	1963	269,918	211,287	5,460	53,171	10,316	131
Transportation Insurance Co.	IL	2,3,4,5,6,7	1938	1951	175,098	148,216	3,000	23,881	2,313	1,266
Travelers Indemnity Co. (The)	CT	2,3,4,5,6,7	1906	1923	7,602,823	6,232,450	10,000	1,360,373	208,362	5,130
Travelers Indemnity Co. of America (The)	CT	3,4,5,6,7	1946	1968	285,192	231,506	3,200	50,486	6,888	113
Travelers Indemnity Co. of IL (The)	CT	3,4,5,7	1971	1973	97,391	78,290	3,000	16,100	3,128	403
Travelers Indemnity Co. of RI (The)	CT	2,3,4,5,6,7	1860	1966	801,719	638,097	3,000	160,622	28,863	174
Travelers Insurance Co. (The) (Accident)	CT	2,5,6	1864	1893	28,595,491	27,635,400	100,000	860,091	3,812	108
Travelers Insurance Co. (The) (Life)	CT	1	1864	1893	28,595,491	27,635,400	100,000	860,091	62,800	1,240

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Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Travelers Insurance Co. of IL (The)	CT	1,2	1972	1972	283,893	210,758	3,000	70,140	7,711	177
Travelers Life & Annuity Co. (The)	CT	1,2	1973	1984	3,455,905	3,356,095	3,000	96,810	18,220	0
Travelers Life Insurance Co. (The)	CT	1,2	1960	1982	603,000	557,263	3,000	42,737	3,473	0
Trenwick America Reinsurance Corp.	CT	3,4,5,6,7	1985	1985	257,342	149,702	2,500	105,140	1,200	0
Tri-State Insurance Co.	OK	3,4,5,6,7	1933	1947	99,363	56,747	1,500	41,116	6,601	0
Truck Insurance Exchange	CA	2,3,4,5,6,7	1935	1935	878,629	661,808	0	216,821	21,281	12,528
Trustmark Life Ins. Co.	IL	1,2	1925	1951	70,326	63,673	2,000	4,653	2,049	0
Twin City Fire Insurance Co.	IN	2,3,4,5,6,7	1913	1981	193,368	133,096	3,300	56,972	8,916	3,285
U.S. Life Ins. Co. in City of NY	NY	1,2	1850	1961	939,132	822,079	3,961	113,091	15,706	7
U.S. Mortgage Insurance Co.	PA	9	1974	1981	20,364	12,955	1,769	5,640	(5,531)	0
Ulico Casualty Co.	WA D.C.	2,3,5	1979	1981	71,942	21,309	2,000	48,633	1,537	0
Underwriters Life Insurance Co.	TX	1,2	1979	1980	8,422	8,621	1,000	(1,199)	(2,830)	105
Underwriters Reinsurance Co	NH	2,3,4,5,7	1977	1980	653,078	523,078	3,200	126,800	(28,791)	0
Unicare Insurance Co.	CA	3,4,5,6,7	1979	1983	95,263	76,550	2,000	16,714	3,632	0
Unigard Insurance Co.	WA	2,3,4,5,6,7	1960	1960	27,820	13,460	2,500	11,860	1,406	722
Unigard Security Insurance Co.	WA	2,3,4,5,6,7	1901	1905	549,610	425,455	2,000	122,154	12,953	5,842
Union Bankers Insurance Co.	TX	1,2	1953	1955	154,042	137,746	1,334	14,962	(693)	397
Union Benefit Life Insurance Co.	PA	1,2	1949	1987	15,595	10,833	2,000	2,762	(459)	0
Union Central Life Insurance Co.	OH	1,2	1867	1899	2,547,102	2,462,931	0	84,170	(29,990)	60
Union Fidelity Life Insurance Co.	PA	1,2	1981	1982	213,261	146,516	3,300	68,445	5,831	1,183
Union Indemnity Insurance Co. of NY (Susp.)	NY	2,3,4,5,7	1975	1977						0
Union Insurance Co.	NE	3,4,5,7	1973	1982	94,488	42,062	1,555	50,871		0
Union Labor Life Insurance Co. (The)	DC	1,2	1927	1973	1,746,629	1,729,001	3,579	14,049	(5,763)	44
Union Life Insurance Co.	AR	1,2	1981	1981	137,329	119,426	1,500	16,403	(973)	18
Union Security Life Insurance Co.	GA	1,2	1955	1983	129,017	105,641	1,500	21,876	(1,041)	3,245
Union Standard Insurance Co.	TX	3,4,5,6,7	1970	1981	41,335	30,319	2,000	9,016	302	0
Unione Italiana Reins. Co. of America, Inc.	NY	3,4,5,6,7	1979	1983	84,227	56,780	4,000	23,447	2,476	0
United American Insurance Co.	TX	1,2	1981	1982	531,302	441,021	3,000	87,281	51,220	2,154
United Community Insurance Co.	NY	3,4,5,7	1967	1984	93,536	73,414	2,500	17,622	3,083	0
United Companies Life Insurance Co.	LA	1,2	1955	1980	724,011	691,773	8,401	23,837	(554)	89
United Equitable Insurance Co.	IL	2,3,4,5,7	1959	1963	78,134	67,121	2,769	8,244	(1,326)	0
United Equitable Life Insurance Co.	IL	1,2	1967	1976	14,952	5,402	1,500	8,050	(2,262)	0
United Family Life Insurance Co.	GA	1,2	1980	1981	273,274	243,237	2,840	27,197	8,233	1
United Fidelity Life Insurance Co.	TX	1,2	1977	1978	318,785	288,984	4,000	25,801	9,592	331
United Fire & Casualty Co.	IA	3,4,5,7	1947	1980	178,688	118,972	11,213	48,503	12,351	530
United Founders Life Insurance Co.	OK	1,2	1956	1961	145,776	137,526	1,500	6,750	7,596	287
United Guaranty Commercial Ins. Co./IA	NC	9	1972	1981	25,210	16,036	1,250	7,924	520	0
United Guaranty Credit Insurance Co.	NC	9	1981	1982	6,578	2,165	1,000	3,414	848	11
United Guaranty Residential Ins. Co./IA	NC	9	1963	1964	412,070	167,287	5,997	238,785	12,661	370
United Guaranty Residential Ins. Co./NC	NC	9	1963	1980	75,499	16,164	2,000	57,335	1,316	0
United Home Life Insurance Co.	IN	1,2	1948	1956	46,442	35,699	1,784	8,959	563	4
United Insurance Co. of America	IL	1,2	1928	1950	2,133,095	1,138,042	10,239	984,814	32,575	0
United Investors Life Insurance Co.	AL	1	1981	1982	280,996	162,748	3,000	115,249	16,661	1,226
United Life & Accident Insurance Co.	NH	1,2	1914	1966	597,858	523,746	1,828	72,284	18,232	272

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
United Life Insurance Co.	IA	1,2	1962	1987	80,852	64,202	1,404	15,246	2,365	5
United Olympic Life Insurance Co.	WA	1,2	1940	1940	561,155	538,688	1,232	21,235	3,507	656
United of Omaha Life Ins. Co.	NE	1,2	1926	1927	3,210,782	2,957,075	9,000	244,706	(453)	2,474
United Pacific Insurance Co.	PA	2,3,4,5,6,7	1928	1928	327,316	211,580	2,500	113,236	14,836	12,865
United Pacific Life Ins. Co.	PA	1,2	1956	1956	2,849,785	2,755,162	3,000	91,623	10,207	1,470
United Presidential Life Ins. Co.	IN	1	1965	1969	299,403	267,376	1,904	30,123	4,797	326
United Republic Life Ins. Co.	OK	1,2	1981	1981	5,080	4	2,530	2,547	270	0
United Services Automobile Assn.	TX	3,4,5	1922	1962	4,090,069	2,196,795	0	1,893,274		3,760
United Services General Life Co.	OK	1,2	1957	1967	3,121	32	1,500	1,590	807	35
United Services Life Ins. Co.	DE	1,2	1939	1984	562,671	496,196	6,235	60,240	2,727	121
United Southern Assurance Co.	FL	3,4,5	1958	1974	22,572	12,651	2,774	7,147	1,103	0
United States Fidelity & Guaranty Co.	MD	2,3,4,5,6,7	1896	1899	7,682,000	6,439,679	70,579	1,171,742	275,208	11,248
United States Fire Insurance Co.	NJ	2,3,4,5,6,7	1824	1916	3,168,674	2,670,114	5,527	493,033	83,039	612
United States Liability Insurance Co.	PA	3,4,5	1951	1965	120,187	50,131	2,100	67,956	9,564	0
United World Life Insurance Co.	NE	1,2	1970	1966	71,485	56,372	2,530	12,583	1,908	15
Unity Mutual Life Insurance Co.	NY	1,2	1905	1987	402,522	389,301	0	13,221	(2,272)	1
Universal Reinsurance Corp. (Susp.)	OH	3,4,5	1921	1968	101,862	98,427	2,500	936	(12,558)	0
Universal Security Assurance Life Ins. Co.	CO	1,2	1962	1965	3,651	489	1,215	1,947	(829)	23
Universal Security Insurance Co.	FL	3,4,5,7	1952	1985	12,403	8,137	2,000	2,266	1,037	3
Universal Security Life Ins. Co.	WA	1,2	1955	1982	9,037	11,112	1,415	(3,490)	(1,353)	93
Universal Surety Co.	NE	7	1947	1981	16,727	6,708	954	9,065	(215)	0
Universal Underwriters Insurance Co.	MO	2,3,4,5,6,7	1982	1982	724,142	497,766	6,649	219,727	66,672	1,144
Universal Underwriters Life Ins. Co.	KS	1,2	1965	1967	93,055	66,808	2,000	24,247	2,475	820
Universe Life Ins. Co.	ID	1,2	1949	1974	10,638	7,187	1,000	2,451	402	5
University Life Ins. Co. of America (Susp.)	IN	1,2	1955	1959						0
UNUM Life Insurance Co.	ME	1,2	1849	1950	4,144,751	3,794,652	6,000	344,099	(25,569)	13
UNUM Life Insurance Co. of America	ME	1,2	1966	1970	1,878,950	1,432,181	1,500	445,269	50,181	2,047
UNUM Pension & Ins. Co.	ME	1	1980	1982	768,278	729,514	1,500	37,263	3,874	0
US International Reins. Co.	NY	2,3,4,5,7	1982	1981	437,838	337,028	2,400	98,411	8,595	0
USAA Annuity & Life Ins. Co.	TX	1,2	1979	1981	828,730	791,729	3,428	33,573	5,004	0
USAA Casualty Insurance Co.	TX	3,4,5	1969	1972	625,063	459,843	2,500	162,720	23,040	679
USAA General Indemnity Co.	TX	3,4,5	1972	1974	30,702	1,648	2,000	27,054	2,533	10
USAA Life Insurance Co.	TX	1,2	1963	1966	755,092	703,846	2,500	48,746	3,600	400
USF RE Insurance Co.	MA	2,3,4,5	1919	1981	43,479	14,031	3,000	26,448	(866)	0
USLIFE Credit Life Insurance Co.	IL	1,2	1930	1966	119,152	96,821	2,500	19,830	29	593
USLIFE Life Insurance Co.	NY	1,2	1968	1984	455,322	363,860	2,985	88,477	13,022	46
Utah Home Fire Insurance Co.	UT	3,4,5	1886	1895	35,910	19,786	2,000	14,124	509	405
Utica Mutual Insurance Co.	NY	2,3,4,5,6,7	1914	1959	944,799	793,303	0	151,497	22,351	402
Valiant Insurance Co.	MO	3,4,5,6,7	1975	1974	18,225	528	5,000	12,697	1,286	0
Valley Forge Insurance Co.	IL	2,3,4,5,6,7	1944	1969	299,951	247,209	2,350	50,392	5,216	233
Valley Forge Life Insurance Co.	IL	1,2	1956	1958	249,100	181,387	1,200	66,513	8,703	436
Vanguard Insurance Co.	TX	2,3,4,5,7	1945	1966	15,130	549	2,000	12,581	1,978	0
Vanliner Insurance Company	MO	3,4,5	1954	1968	41,406	31,357	3,000	7,049	2,501	19
Variable Annuity Life Insurance Co. (The)	TX	1	1969	1969	7,770,749	7,601,795	3,850	165,104	20,976	0

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life; 2 - Disability; 3 - Property; 4 - Marine and Transportation; 5 - Casualty (Workers Comp); 6 - Casualty (+Workers Comp); 7 - Surety; 8 - Title; 9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
Verex Assurance Inc.	WI	9	1961	1962	515,057	352,280	3,425	159,352	22,951	331
Vermont Life Insurance Co.	VT	1,2	1981	1982	118,998	110,403	2,500	6,095	(3,032)	6
Veterans Life Insurance Co.	PA	1,2	1965	1974	164,775	126,640	2,504	35,630	(739)	93
Victory Life Ins. Co. (The)	KS	1	1921	1983	165,700	154,369	1,500	9,832	2,790	18
Victory Reins. Co. of America Inc. (The)	KS	2,3,4,5	1980	1984	34,481	21,677	2,500	10,305	1,366	0
Vigilant Insurance Co.	NJ	2,3,4,5,6,7	1939	1953	672,193	561,168	2,400	108,625	15,129	381
Viking Insurance Co. of WI	WI	2,3	1971	1977	105,072	69,261	2,000	33,810	3,371	2,409
Virginia Surety Co., Inc. (The)	IL	2,3,4,5,6,7	1982	1982	437,192	311,573	3,300	122,319	17,345	166
Vista Insurance Co.	MI	2,3,4,5,7	1968	1968	15,486	4,927	2,000	8,559	819	0
Vista Life Insurance Co.	MI	1,2	1974	1983	30,944	21,463	2,500	6,981	669	159
Volunteer State Life Insurance Co.	NH	1,2	1903	1960	358,503	314,758	3,000	40,746	2,651	211
Voyager Guaranty Insurance Co.	FL	4,5,7	1982	1985	32,118	26,908	1,800	3,411	782	0
Vulcan Life Insurance Co.	AL	1,2	1946	1983	76,247	71,137	1,237	3,873	(243)	1,930
Wabash Life Insurance Co.	CO	1,2	1980	1981	206,668	188,076	1,200	17,392	4,421	37
Warner Insurance Company	WI	3,4,5,7	1926	1986	3,618	179	2,000	1,439	181	0
Washington National Insurance Co.	IL	1,2	1923	1923	1,741,741	1,606,480	25,037	110,223	(11,156)	1,523
Washington Square Life Ins. Co.	PA	1,2	1959	1983	249,197	238,788	1,500	8,910	770	0
Wausau Underwriters Insurance Co.	WI	2,3,4,5,6,7	1980	1979	102,930	79,554	2,500	20,876	2,167	3,102
WEAIT Insurance Corporation	WI	1,2	1985	1986	30,734	20,392	2,000	8,342	(3,798)	4,444
Wellington Life Insurance Co.	AZ	1,2	1975	1984	6,331	2,427	2,000	1,903	350	0
West American Ins. Co.	OH	3,4,5,6,7	1923	1942	1,304,340	881,867	2,400	420,073	45,626	2,525
West Coast Life Insurance Co.	CA	1,2	1915	1916	330,328	257,306	5,000	68,022	2,669	55
Westchester Fire Insurance Co.	NJ	2,3,4,5,6,7	1837	1901	1,459,370	1,233,836	2,500	223,034	80,978	19
Western Casualty & Surety Co.	IN	2,3,4,5,6,7	1924	1946	586,992	395,577	5,000	186,415		152
Western & Southern Life Ins. Co. (The)	OH	1,2	1888	1957	3,309,102	2,767,838	0	541,264	32,507	10
Western Agricultural Insurance Co.	AZ	2,3,4,5,7	1972	1980	33,527	19,982	1,317	12,228	1,569	0
Western Community Ins. Co.	ID	2,3,4,5,6,7	1980	1980	4,407	540	1,000	2,868	392	5,349
Western Employers Insurance Co.	CA	3,4,5,6,7	1976	1976	169,330	171,823	2,500	(4,993)	6,828	0
Western Farm Bureau Life Ins. Co.	CO	1,2	1953	1953	252,723	226,340	853	25,530	1,437	5,414
Western Fire Ins. Co.	IN	2,3,4,5,6,7	1926	1946	342,527	195,695	5,000	141,831	22,247	88
Western Indemnity Co., Inc. (The)	IN	3,4,5,7	1964	1966	12,416	0	2,000	10,416	703	89
Western Life Insurance Co.	MN	1,2	1910	1963	661,858	593,588	5,000	63,269	(5,656)	1,101
Western National Assurance Co.	MN	2,3,4,5,6,7	1957	1957	9,716	6,755	1,500	1,461	867	4,374
Western National Life Ins. Co.	IN	1,2	1944	1980	2,454,030	2,295,776	1,500	156,754	9,090	7
Western Pacific Life Ins. Co.	FL	1,2	1967	1969	28,317	22,062	2,000	4,255	100	52
Western Reserve Life Assur. Co. of OH	FL	1,2	1980	1980	197,372	161,650	1,500	34,222	4,981	19
Western Security Life Insurance Co.	AZ	1,2	1966	1980	65,272	54,630	2,500	8,142	539	0
Western States Life Insurance Co.	ND	1,2	1930	1956	407,432	331,030	1,575	74,827	2,246	309
Western Surety Co.	SD	5,7	1900	1958	88,733	69,525	4,000	15,208	12,438	448
Western-Southern Life Assurance Co.	OH	1,2	1981	1982	545,543	495,752	1,500	48,291	2,519	5
Western United Life Assurance Co.	WA	1,2	1963	1981	249,662	229,537	4,675	15,450	1,345	5,400
Westfield Insurance Co.	OH	2,3,4,5,7	1929	1969	322,186	229,201	2,350	90,635	1,970	0
Westfield Life Insurance Co.	OH	1	1963	1969	123,317	103,935	1,500	17,883	(2,995)	1
Westland Life Insurance Co.	TX	1,2	1941	1953	24,164	12,380	1,200	10,584	1,993	5

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987

Classes Authorized: 1 - Life
2 - Disability
3 - Property
4 - Marine and Transportation
5 - Casualty (Workers Comp)
6 - Casualty (+Workers Comp)
7 - Surety
8 - Title
9 - Mortgage Guaranty

Name of Company	Domicile State	Classes Authorized	Comm. Bus.	Admitted to Idaho	Total Assets	Liabilities	Capital Paid Up	Surplus	Net Income	Idaho Net Taxable Premiums
William Penn Life Assurance Co. of America	NJ	1	1966	1980	27,578	18,484	2,100	6,994	(1,312)	42
Wilshire Insurance Co.	NC	2,3,4,5,7	1959	1987	71,223	56,238	2,000	12,985	2,878	0
Wisconsin Mortgage Assurance Corp. (Susp.)	WI	9	1956	1961						386
Wisconsin National Life Insurance Co.	WI	1,2	1908	1977	204,028	172,600	3,000	28,428	1,602	3
WMBIC Indemnity Corporation (Susp.)	NY	2,3,4,5,7	1980	1981						0
W M Life Insurance Co.	AZ	1,2	1983	1987	49,609	39,966	1,200	8,443	(801)	0
Woodmen Accident & Life Co.	NE	1,2	1890	1937	373,885	335,433	0	38,451	880	85
Workers Compensation Exchange	ID	6	1918	1919	3,154	3,161	0	(7)	0	0
Workmen's Auto Insurance Co.	CA	3,5,7	1949	1981	27,907	18,480	1,000	8,426	1,262	0
World Insurance Co.	NE	1,2	1903	1947	93,934	85,409	0	8,525	117	7
World Life & Health Ins. Co. of Penna.	PA	1,2	1958	1984	18,731	16,705	1,121	905	(185)	27
World Service Life Insurance Co. of CO	TX	1,2	1938	1953	39,105	18,354	1,250	19,501	2,938	2
Worldwide Underwriters Ins. Co.	MO	2,3,4,5,6,7	1980	1979	176,836	118,391	4,000	54,444	718	12
Xerox Financial Services Life Ins. Co.	NJ	1,2	1981	1982	349,799	327,623	2,000	20,176	(12,062)	317
Yasuda Fire & Marine Ins. Co. of America (The)	NY	3,4,5,7	1963	1982	108,476	78,117	20,000	10,359	(8,161)	0
York Insurance Co.	RI	3,4,5	1955	1973	9,325	3,325	2,500	3,501	323	0
Yosemite Insurance Co.	IN	3,4,5,7	1964	1967	51,301	22,868	2,350	26,083	5,948	29
Zenith Insurance Co.	CA	3,4,5,6,7	1950	1983	536,947	376,533	2,500	157,914	36,742	0
Zurich American Ins. Co. of IL	IL	3,4,5,6,7	1973	1985	27,163	17,857	2,500	6,806	1,696	0
Zurich American Life Ins. Co.	IL	1,2	1960	1963	55,167	37,496	1,330	16,341	(6,948)	0
Zurich Insurance Co. (U.S. Branch)	IL	2,3,4,5,6,7	1913	1936	1,921,360	1,580,707	0	340,653	99,783	525
Zurich Reinsurance Co of New York	NY	2,3,4,5,6,7	1980	1982	57,336	29,599	2,679	25,058	4,246	0
TOTAL PREMIUMS WRITTEN IN IDAHO										952,718

SUMMARY OF FINANCIAL CONDITION AS OF DECEMBER 31, 1987
COUNTY MUTUALS AND FRATERNAL FIRE COMPANIES

Name and Location of Company	Commenced Business	Admitted to Idaho	Total Assets	Liabilities	Surplus	Income over Disbursements	Net Assessments and fees
Canyon County Farmers Mutual Fire Ins.,Caldwell,ID.	1908	1908	1,114	967	148	1,119	1,160
Idaho Farmers County Mutual Fire Ins. Co.,Cottonwood,ID.	1909	1909	193	18	175	174	21
Latah County Farmer's Mutual Fire Ins.Co.,Troy,ID.	1912	1912	174	9	165	172	66
Nez Perce Farmers County Mutual Fire Ins.Co.,Kendrick,ID.	1905	1904	307	16	291	310	28
Twin Falls County Mutual Fire Ins. Co.,Buhl,ID.	1911	1911	1,226	48	1,178	1,163	81
TOTAL:							1,356

FRATERNAL BENEFIT SOCIETIES

Name and Location of Company	Classes Authorized	Commenced Business	Admitted to Idaho	Total Assets	Liabilities	Surplus	Net Gain From Operations	# Certificates Written In Idaho
Aid Association for Lutherans, Appleton, WI	1, 2	1902	1926	5,326,864	4,953,342	373,523	(194)	7,365
Croatian Fraternal Union of America, Pittsburg, PA	1, 2	1894	1931	82,281	74,152	8,129	(380)	37
The Independent Order of Foresters, Toronto, CAN	1, 2	1881	1950	1,947,414	1,600,135	347,279	16,940	1,281
Knights of Columbus, New Haven, CT	1, 2	1882	1904	2,203,706	1,925,502	278,204	22,587	2,500
Lutheran Brotherhood, Minneapolis, MN	1, 2	1918	1925	4,235,037	3,961,891	273,146	20,870	2,650
Mennonite Mutual Aid Association, Goshen, IN	1, 2	1966	1982	61,138	48,073	13,065	(70)	136
Modern Woodmen of America, Rock Island, IL	1	1883	1901	1,105,991	986,352	119,639	3,967	7,010
Neighbors of Woodcraft, Portland, OR	1	1897	1897	14,141	12,350	1,791	(399)	219
North American Benefit Association, Port Huron, MI	1	1892	1901	108,691	81,707	26,984	(397)	951
Omaha Woodmen Life Insurance Coiety, Omaha, NE	1	1890	1926	1,758,585	1,586,125	172,460	2,328	231
Order/United Comml. Travelers/Amer., Columbus, OH	2	1888	1906	30,263	7,252	23,001	1,539	527
Royal Neighbors of America, Rock Island, IL	1	1895	1901	384,549	280,890	103,659	6,700	3,101
Sons of Norway, Minneapolis, MN	1, 2	1895	1941	76,476	72,334	4,141	198	71
Woodmen of the World, Denver, CO	1, 2	1890	1901	39,710	31,389	8,322	256	243
TOTAL:								26,322

*Fraternal Benefit Societies are taxed per certificate written, rather than on premiums collected.

HOSPITAL & PROFESSIONAL SERVICE CORPORATIONS

Name and Location of Company	Commenced Business	Admitted to Idaho	Total Assets	Liabilities	Reserves and Unassigned Funds	Net Gain	Premiums Written in Idaho
Blue Cross of Idaho Health Services, Inc., Boise, ID.	1978	1977	64,142	23,364	40,778	(4,131)	122,367
Delta Dental Plan of Idaho Inc., Boise, ID.	1971	1971	1,346	613	733	16	4,103
Idaho Vision Services Inc., Lewiston, ID.	1968	1968	418	144	275	(5)	945
Medical Service Bureau/Idaho Inc., Lewiston, ID.	1946	1946	46,643	26,033	20,611	(2,777)	89,323
TOTAL:							216,738

HOSPITAL LIABILITY TRUSTS

Name and Location of Company	Commenced Business	Admitted to Idaho	Total Assets	Liabilities	Surplus	Net Income	Premiums Written in Idaho
Idaho Hospital Liability Ins. Trust, Boise, ID.	1981	1981	969	1,034	(64)	(36)	527

MOTOR CLUBS

Name and Location of Company	Commenced Business	Admitted to Idaho	Total Assets	Liabilities	Capital & Surplus	Net Income
Allstate Motor Club Inc., Northbrook, IL.	1960	1966	65,055	45,983	19,072	167
American Traveler Motor Club Inc., Chicago, IL.	1979	1982	3,057	2,690	367	83
Amoco Motor Club, Chicago,IL.	1965	1967	89,889	84,109	5,781	14,420
Chevron Travel Club Inc., San Francisco, CA.	1968	1969	3,793	1,251	2,542	5,129
Cigna Road & Travel Club, Inc., Philadelphia, PA		1982	2,329	152	2,178	50
Cross Country Motor Club Inc., Medford, MA.	1972	1977	3,268	1,348	1,920	440
Cummins Professional Drivers Assn. Inc, Grand Prairie, TX		1987 No Report				
Drivers Legal Services Inc., Buhl, ID.	1976	1976	39	0	0	2
Exxon Travel Club Inc., Houston, TX	1964	1966	10,292	4,943	5,349	5,344
Ford Auto Club, Inc., Dearborn, MI.	1981	1981	11,444	11,153	291	0
Mobil Auto Club, Inc., Schaumburg, IL.	1982	1983	3,896	3,513	384	788
Montgomery Ward Auto Club Inc., Schaumburg, IL.	1973	1974	75,124	52,455	22,669	7,740
Motor Club of America Enterprises, Inc., Newark, NJ.	1968	1973	6,846	2,830	4,016	463
Safe Driver Motor Club, Inc., Glendale, CA		1986	1,566	1,155	411	(139)
Shell Motorist Club, Inc., Indianapolis, IN.	1976	1976	8,019	3,890	4,129	3,829
Signature Nationwide Auto Club, Inc., Schaumburg, IL		1986	16,288	6,942	9,345	(2,625)
US Auto Club Motoring Division, Stamford, CT.	1970	1970	8,594	4,624	3,970	1,990
World Motor Club, Idaho Falls, ID.	1975	1975	22	1	22	(5)
TOTAL:						38,316

TITLE COMPANIES

Name and Location of Company	Commenced Business	Admitted to Idaho	Total Assets	Liabilities	Capital Paid up	Surplus	Net Income	Premiums Written in Idaho
Chicago Title Ins. Co., Chicago, IL.	1961	1966	292,059	201,650	2,000	88,409	23,334	17
Commonwealth Land Title Ins. Co., Seattle, WA	1944	1972	189,117	1,250,905	1,374	66,838	26,935	459
Fidelity Nat'l Title Ins. Co., Scottsdale, AZ	1982	1982	29,938	15,073	4,478	10,387	4,864	0
First American Title Ins. Co., Santa Ana, CA	1968	1969	173,997	68,652	23,500	81,845	22,847	4,455
Lawyers Title Ins. Corp., Richmond, VA	1925	1954	224,884	145,777	5,312	73,795	12,795	3,606
Safeco Title Ins. Co., Los Angeles, CA	1962	1974	123,999	61,126	30,250	32,623	2,622	0
Safeco Title Ins. Co. of Idaho, Boise, ID	1975	1975	13,479	5,150	1,000	7,329	817	1,010
Stewart Title Guaranty Co., Galveston, TX	1908	1980	105,831	61,343	8,500	35,988	2,787	1,410
Ticor Title Ins. Co., Los Angeles, CA	1966	1968	167,657	100,588	30,000	37,069	19,137	635
Title Ins. Co. of Minnesota, Minneapolis, MN	1907	1983	109,333	76,317	1,526	31,490	32,662	440
Title USA Insurance Corporation, Irving, TX	1970	1981	31,465	22,658	1,000	7,806	(139)	9
Transamerican Title Ins. Co., San Fransico, CA	1898	1980	96,384	49,779	43,000	3,605	510	0
TOTAL:								12,041